

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7700100
 Submission Unit Name: ALEXANDRIA-POLICE DEPARTMENT

Wages: \$481,121 Proportionate Share: 0.0005713

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$9,544)	(\$50,224)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,908	\$23,186
Net Difference Between Projected and Actual	17,141	0
Change of Assumptions	0	111,287
Changes in Proportion and Differences Between	1,952	3,505
Total	\$112,001	\$137,978

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(263)
Total	\$59,110

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,197

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$36,275
2020	(4,904)
2021	(35,480)
2022	(28,365)
2023	(12,007)
Thereafter	18,504
Total	(\$25,977)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$477,172	(\$50,224)	(\$476,534)

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-POLICE DEPARTMENT - 7700100

Net Pension Liability as of 2017	(\$9,544)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,279
- Net Difference Between Projected and Actual Investment	(108,864)
- Change of Assumptions	31,461
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	531
Pension Expense/Income	59,110
Contributions	(84,197)
Total Activity in FY 2018	(40,680)
Net Pension Liability as of 2018	(\$50,224)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7700200
 Submission Unit Name: ALEXANDRIA-FIRE DEPT

Wages: \$485,357 Proportionate Share: 0.0005763

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$9,056)	(\$50,663)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,721	\$23,389
Net Difference Between Projected and Actual	17,291	0
Change of Assumptions	0	112,261
Changes in Proportion and Differences Between	2,360	3,754
Total	\$113,372	\$139,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,893
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(205)
Total	\$59,688

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$84,938

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$36,653
2020	(4,886)
2021	(35,730)
2022	(28,553)
2023	(12,133)
Thereafter	18,617
Total	(\$26,032)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$481,348	(\$50,663)	(\$480,704)

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-FIRE DEPT - 7700200

Net Pension Liability as of 2017	(\$9,056)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,320
- Net Difference Between Projected and Actual Investment	(102,279)
- Change of Assumptions	23,196
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	406
Pension Expense/Income	59,688
Contributions	(84,938)
Total Activity in FY 2018	(41,607)
Net Pension Liability as of 2018	(\$50,663)

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7701100
 Submission Unit Name: ANDERSON-POLICE DEPT

Wages: \$5,393,009 Proportionate Share: 0.0064036

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$98,719)	(\$562,948)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,041,390	\$259,889
Net Difference Between Projected and Actual	192,134	0
Change of Assumptions	0	1,247,395
Changes in Proportion and Differences Between	12,088	72,342
Total	\$1,245,612	\$1,579,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$665,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,441)
Total	\$652,063

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$947,218

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$396,106
2020	(65,455)
2021	(408,183)
2022	(328,426)
2023	(135,378)
Thereafter	207,322
Total	(\$334,014)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,348,538	(\$562,948)	(\$5,341,379)

1977 Fund Net Pension Liability - Unaudited

ANDERSON-POLICE DEPT - 7701100

Net Pension Liability as of 2017	(\$98,719)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	781,501
- Net Difference Between Projected and Actual Investment	192,134
- Change of Assumptions	(1,247,395)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,254)
Pension Expense/Income	652,063
Contributions	(947,218)
Total Activity in FY 2018	(629,169)
Net Pension Liability as of 2018	(\$727,888)

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7701200
 Submission Unit Name: ANDERSON-FIRE DEPARTMENT

Wages: \$5,382,308 Proportionate Share: 0.0063909

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$103,353)	(\$561,831)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,039,325	\$259,374
Net Difference Between Projected and Actual	191,753	0
Change of Assumptions	0	1,244,921
Changes in Proportion and Differences Between	9,861	133,848
Total	\$1,240,939	\$1,638,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$664,184
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,330)
Total	\$637,854

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$941,901

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$382,401
2020	(78,245)
2021	(420,293)
2022	(340,695)
2023	(143,896)
Thereafter	203,524
Total	(\$397,204)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,337,930	(\$561,831)	(\$5,330,786)

1977 Fund Net Pension Liability - Unaudited

ANDERSON-FIRE DEPARTMENT - 7701200

Net Pension Liability as of 2017	(\$103,353)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	779,951
- Net Difference Between Projected and Actual Investment	191,753
- Change of Assumptions	(1,244,921)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(123,987)
Pension Expense/Income	637,854
Contributions	(941,901)
Total Activity in FY 2018	(701,251)
Net Pension Liability as of 2018	(\$804,604)

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7702100
 Submission Unit Name: ANGOLA-POLICE DEPT

Wages: \$977,962 Proportionate Share: 0.0011612

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$17,400)	(\$102,082)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$188,841	\$47,127
Net Difference Between Projected and Actual	34,841	0
Change of Assumptions	0	226,197
Changes in Proportion and Differences Between	7,406	4,942
Total	\$231,088	\$278,266

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	729
Total	\$121,408

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,144

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$74,993
2020	(8,704)
2021	(70,853)
2022	(56,390)
2023	(23,888)
Thereafter	37,664
Total	(\$47,178)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$969,880	(\$102,082)	(\$968,582)

1977 Fund Net Pension Liability - Unaudited

ANGOLA-POLICE DEPT - 7702100

Net Pension Liability as of 2017	(\$17,400)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	141,714
- Net Difference Between Projected and Actual Investment	34,841
- Change of Assumptions	(226,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,464
Pension Expense/Income	121,408
Contributions	(171,144)
Total Activity in FY 2018	(96,914)
Net Pension Liability as of 2018	(\$114,314)

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7703100
 Submission Unit Name: ATTICA-POLICE DEPT

Wages: \$219,570 Proportionate Share: 0.0002607

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$4,623)	(\$22,918)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,397	\$10,580
Net Difference Between Projected and Actual	7,822	0
Change of Assumptions	0	50,783
Changes in Proportion and Differences Between	10,163	1,249
Total	\$60,382	\$62,612

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,094
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,042
Total	\$29,136

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,424

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$18,716
2020	(75)
2021	(14,028)
2022	(10,781)
2023	(4,667)
Thereafter	8,605
Total	(\$2,230)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$217,747	(\$22,918)	(\$217,455)

1977 Fund Net Pension Liability - Unaudited

ATTICA-POLICE DEPT - 7703100

Net Pension Liability as of 2017	(\$4,623)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,817
- Net Difference Between Projected and Actual Investment	7,822
- Change of Assumptions	(50,783)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,914
Pension Expense/Income	29,136
Contributions	(38,424)
Total Activity in FY 2018	(11,518)
Net Pension Liability as of 2018	(\$16,141)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7704100
 Submission Unit Name: AUBURN-POLICE DEPT

Wages: \$1,112,900 Proportionate Share: 0.0013214

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$20,531)	(\$116,166)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$214,894	\$53,629
Net Difference Between Projected and Actual	39,647	0
Change of Assumptions	0	257,403
Changes in Proportion and Differences Between	10,391	7,063
Total	\$264,932	\$318,095

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	824
Total	\$138,152

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$194,761

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$85,335
2020	(9,910)
2021	(80,633)
2022	(64,174)
2023	(27,132)
Thereafter	43,351
Total	(\$53,163)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,103,685	(\$116,166)	(\$1,102,208)

1977 Fund Net Pension Liability - Unaudited

AUBURN-POLICE DEPT - 7704100

Net Pension Liability as of 2017	(\$20,531)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161,265
- Net Difference Between Projected and Actual Investment	39,647
- Change of Assumptions	(257,403)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,328
Pension Expense/Income	138,152
Contributions	(194,761)
Total Activity in FY 2018	(109,772)
Net Pension Liability as of 2018	(\$130,303)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7704200
 Submission Unit Name: AUBURN-FIRE DEPT

Wages: \$926,432 Proportionate Share: 0.0011000

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$15,959)	(\$96,702)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,888	\$44,643
Net Difference Between Projected and Actual	33,004	0
Change of Assumptions	0	214,275
Changes in Proportion and Differences Between	1,365	3,793
Total	\$213,257	\$262,711

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,319
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(498)
Total	\$113,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,205

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$69,852
2020	(9,434)
2021	(68,308)
2022	(54,607)
2023	(22,707)
Thereafter	35,750
Total	(\$49,454)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$918,763	(\$96,702)	(\$917,533)

1977 Fund Net Pension Liability - Unaudited

AUBURN-FIRE DEPT - 7704200

Net Pension Liability as of 2017	(\$15,959)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,245
- Net Difference Between Projected and Actual Investment	33,004
- Change of Assumptions	(214,275)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,428)
Pension Expense/Income	113,821
Contributions	(162,205)
Total Activity in FY 2018	(97,838)
Net Pension Liability as of 2018	(\$113,797)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7705100
 Submission Unit Name: AURORA-POLICE DEPT

Wages: \$441,350 Proportionate Share: 0.0005241

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$8,228)	(\$46,074)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,232	\$21,271
Net Difference Between Projected and Actual	15,725	0
Change of Assumptions	0	102,093
Changes in Proportion and Differences Between	3,926	7,482
Total	\$104,883	\$130,846

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(856)
Total	\$53,612

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,236

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$32,660
2020	(5,116)
2021	(33,167)
2022	(26,639)
2023	(10,704)
Thereafter	17,003
Total	(\$25,963)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$437,749	(\$46,074)	(\$437,163)

1977 Fund Net Pension Liability - Unaudited

AURORA-POLICE DEPT - 7705100

Net Pension Liability as of 2017	(\$8,228)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,961
- Net Difference Between Projected and Actual Investment	15,725
- Change of Assumptions	(102,093)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,556)
Pension Expense/Income	53,612
Contributions	(77,236)
Total Activity in FY 2018	(49,587)
Net Pension Liability as of 2018	(\$57,815)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7706100
 Submission Unit Name: BATESVILLE-POLICE DEPT

Wages: \$627,191 Proportionate Share: 0.0007447

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$11,025)	(\$65,467)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,107	\$30,224
Net Difference Between Projected and Actual	22,344	0
Change of Assumptions	0	145,065
Changes in Proportion and Differences Between	7,012	7,581
Total	\$150,463	\$182,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,394
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(75)
Total	\$77,319

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,759

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$47,550
2020	(6,127)
2021	(45,984)
2022	(36,709)
2023	(15,523)
Thereafter	24,386
Total	(\$32,407)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$622,003	(\$65,467)	(\$621,170)

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-POLICE DEPT - 7706100

Net Pension Liability as of 2017	(\$11,025)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,883
- Net Difference Between Projected and Actual Investment	22,344
- Change of Assumptions	(145,065)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(569)
Pension Expense/Income	77,319
Contributions	(109,759)
Total Activity in FY 2018	(64,847)
Net Pension Liability as of 2018	(\$75,872)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

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Submission Unit #: 7706200
 Submission Unit Name: BATESVILLE-FIRE DEPT

Wages: \$164,397 Proportionate Share: 0.0001952

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$1,876)	(\$17,160)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,745	\$7,922
Net Difference Between Projected and Actual	5,857	0
Change of Assumptions	0	38,024
Changes in Proportion and Differences Between	3,319	820
Total	\$40,921	\$46,766

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,286
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	538
Total	\$20,824

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,770

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,022
2020	(1,048)
2021	(11,495)
2022	(9,064)
2023	(3,711)
Thereafter	6,451
Total	(\$5,845)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$163,039	(\$17,160)	(\$162,820)

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-FIRE DEPT - 7706200

Net Pension Liability as of 2017	(\$1,876)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,823
- Net Difference Between Projected and Actual Investment	5,857
- Change of Assumptions	(38,024)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,499
Pension Expense/Income	20,824
Contributions	(28,770)
Total Activity in FY 2018	(13,791)
Net Pension Liability as of 2018	(\$15,667)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7707100
 Submission Unit Name: BEDFORD-POLICE DEPT

Wages: \$1,371,727 Proportionate Share: 0.0016288

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$26,700)	(\$143,190)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$264,885	\$66,105
Net Difference Between Projected and Actual	48,871	0
Change of Assumptions	0	317,284
Changes in Proportion and Differences Between	5,500	4,112
Total	\$319,256	\$387,501

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$169,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	390
Total	\$169,665

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$240,054

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$104,559
2020	(12,843)
2021	(100,018)
2022	(79,731)
2023	(33,211)
Thereafter	52,999
Total	(\$68,245)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,360,438	(\$143,190)	(\$1,358,617)

1977 Fund Net Pension Liability - Unaudited

BEDFORD-POLICE DEPT - 7707100

Net Pension Liability as of 2017	(\$26,700)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	198,780
- Net Difference Between Projected and Actual Investment	48,871
- Change of Assumptions	(317,284)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,388
Pension Expense/Income	169,665
Contributions	(240,054)
Total Activity in FY 2018	(138,634)
Net Pension Liability as of 2018	(\$165,334)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7707200
 Submission Unit Name: BEDFORD-FIRE DEPT

Wages: \$1,743,981 Proportionate Share: 0.0020708

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$32,401)	(\$182,046)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$336,765	\$84,043
Net Difference Between Projected and Actual	62,132	0
Change of Assumptions	0	403,383
Changes in Proportion and Differences Between	4,154	8,414
Total	\$403,051	\$495,840

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$215,211
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(812)
Total	\$214,399

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$305,199

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$131,628
2020	(17,632)
2021	(128,464)
2022	(102,672)
2023	(43,124)
Thereafter	67,475
Total	(\$92,789)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,729,613	(\$182,046)	(\$1,727,298)

1977 Fund Net Pension Liability - Unaudited

BEDFORD-FIRE DEPT - 7707200

Net Pension Liability as of 2017	(\$32,401)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	252,722
- Net Difference Between Projected and Actual Investment	62,132
- Change of Assumptions	(403,383)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,260)
Pension Expense/Income	214,399
Contributions	(305,199)
Total Activity in FY 2018	(183,589)
Net Pension Liability as of 2018	(\$215,990)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7708100
 Submission Unit Name: BEECH GROVE-POLICE DEPT

Wages: \$2,052,744 Proportionate Share: 0.0024374

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$35,660)	(\$214,275)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$396,384	\$98,922
Net Difference Between Projected and Actual	73,132	0
Change of Assumptions	0	474,796
Changes in Proportion and Differences Between	3,838	7,808
Total	\$473,354	\$581,526

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$253,310
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(904)
Total	\$252,406

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$359,231

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$154,981
2020	(20,703)
2021	(151,155)
2022	(120,798)
2023	(50,036)
Thereafter	79,539
Total	(\$108,172)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,035,812	(\$214,275)	(\$2,033,087)

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-POLICE DEPT - 7708100

Net Pension Liability as of 2017	(\$35,660)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	297,462
- Net Difference Between Projected and Actual Investment	73,132
- Change of Assumptions	(474,796)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,970)
Pension Expense/Income	252,406
Contributions	(359,231)
Total Activity in FY 2018	(214,997)
Net Pension Liability as of 2018	(\$250,657)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7708200
 Submission Unit Name: BEECH GROVE-FIRE DEPT

Wages: \$2,109,598 Proportionate Share: 0.0025049

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$37,996)	(\$220,209)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$407,361	\$101,661
Net Difference Between Projected and Actual	75,157	0
Change of Assumptions	0	487,944
Changes in Proportion and Differences Between	5,679	11,218
Total	\$488,197	\$600,823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$260,325
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,269)
Total	\$259,056

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$369,180

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$158,932
2020	(21,617)
2021	(155,682)
2022	(124,484)
2023	(51,864)
Thereafter	82,089
Total	(\$112,626)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,092,191	(\$220,209)	(\$2,089,391)

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-FIRE DEPT - 7708200

Net Pension Liability as of 2017	(\$37,996)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	305,700
- Net Difference Between Projected and Actual Investment	75,157
- Change of Assumptions	(487,944)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,539)
Pension Expense/Income	259,056
Contributions	(369,180)
Total Activity in FY 2018	(222,750)
Net Pension Liability as of 2018	(\$260,746)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7709100
 Submission Unit Name: BERNE-POLICE DEPT

Wages: \$287,842 Proportionate Share: 0.0003418

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$5,070)	(\$30,048)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,585	\$13,872
Net Difference Between Projected and Actual	10,255	0
Change of Assumptions	0	66,581
Changes in Proportion and Differences Between	1,361	2,406
Total	\$67,201	\$82,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,522
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(300)
Total	\$35,222

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,372

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,558
2020	(3,078)
2021	(21,372)
2022	(17,115)
2023	(6,921)
Thereafter	11,270
Total	(\$15,658)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$285,485	(\$30,048)	(\$285,103)

1977 Fund Net Pension Liability - Unaudited

BERNE-POLICE DEPT - 7709100

Net Pension Liability as of 2017	(\$5,070)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,713
- Net Difference Between Projected and Actual Investment	10,255
- Change of Assumptions	(66,581)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,045)
Pension Expense/Income	35,222
Contributions	(50,372)
Total Activity in FY 2018	(30,808)
Net Pension Liability as of 2018	(\$35,878)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7710100
 Submission Unit Name: BICKNELL-POLICE DEPT

Wages: \$166,144 Proportionate Share: 0.0001973

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$3,657)	(\$17,345)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,086	\$8,007
Net Difference Between Projected and Actual	5,920	0
Change of Assumptions	0	38,433
Changes in Proportion and Differences Between	5,327	10,231
Total	\$43,333	\$56,671

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,505
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,186)
Total	\$19,319

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,074

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,434
2020	(2,787)
2021	(13,346)
2022	(10,889)
2023	(4,048)
Thereafter	6,298
Total	(\$13,338)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$164,793	(\$17,345)	(\$164,572)

1977 Fund Net Pension Liability - Unaudited

BICKNELL-POLICE DEPT - 7710100

Net Pension Liability as of 2017	(\$3,657)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,079
- Net Difference Between Projected and Actual Investment	5,920
- Change of Assumptions	(38,433)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,904)
Pension Expense/Income	19,319
Contributions	(29,074)
Total Activity in FY 2018	(23,093)
Net Pension Liability as of 2018	(\$26,750)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7711100
 Submission Unit Name: BLOOMINGTON-POLICE DEPT

Wages: \$5,267,175 Proportionate Share: 0.0062542

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$98,803)	(\$549,814)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,017,094	\$253,826
Net Difference Between Projected and Actual	187,651	0
Change of Assumptions	0	1,218,292
Changes in Proportion and Differences Between	27,951	53,559
Total	\$1,232,696	\$1,525,677

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$649,977
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,311)
Total	\$644,666

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$921,759

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$394,679
2020	(56,114)
2021	(390,846)
2022	(312,949)
2023	(128,886)
Thereafter	201,135
Total	(\$292,981)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,223,753	(\$549,814)	(\$5,216,762)

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-POLICE DEPT - 7711100

Net Pension Liability as of 2017	(\$98,803)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	763,268
- Net Difference Between Projected and Actual Investment	187,651
- Change of Assumptions	(1,218,292)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,608)
Pension Expense/Income	644,666
Contributions	(921,759)
Total Activity in FY 2018	(570,074)
Net Pension Liability as of 2018	(\$668,877)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7711200
 Submission Unit Name: BLOOMINGTON-FIRE DEPT

Wages: \$5,763,602 Proportionate Share: 0.0068436

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$106,903)	(\$601,629)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,112,945	\$277,747
Net Difference Between Projected and Actual	205,335	0
Change of Assumptions	0	1,333,105
Changes in Proportion and Differences Between	31,478	40,126
Total	\$1,349,758	\$1,650,978

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$711,231
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(598)
Total	\$710,633

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,008,630

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$437,086
2020	(56,191)
2021	(422,468)
2022	(337,230)
2023	(142,557)
Thereafter	220,140
Total	(\$301,220)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,716,043	(\$601,629)	(\$5,708,393)

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-FIRE DEPT - 7711200

Net Pension Liability as of 2017	(\$106,903)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	835,198
- Net Difference Between Projected and Actual Investment	205,335
- Change of Assumptions	(1,333,105)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,648)
Pension Expense/Income	710,633
Contributions	(1,008,630)
Total Activity in FY 2018	(599,217)
Net Pension Liability as of 2018	(\$706,120)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7712100
 Submission Unit Name: BLUFFTON-POLICE DEPT

Wages: \$955,679 Proportionate Share: 0.0011348

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$17,667)	(\$99,762)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$184,548	\$46,056
Net Difference Between Projected and Actual	34,049	0
Change of Assumptions	0	221,054
Changes in Proportion and Differences Between	4,693	4,971
Total	\$223,290	\$272,081

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,936
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	62
Total	\$117,998

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$167,243

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$72,640
2020	(9,155)
2021	(69,891)
2022	(55,757)
2023	(23,505)
Thereafter	36,877
Total	(\$48,791)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$947,829	(\$99,762)	(\$946,561)

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-POLICE DEPT - 7712100

Net Pension Liability as of 2017	(\$17,667)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,862
- Net Difference Between Projected and Actual Investment	(199,205)
- Change of Assumptions	43,192
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	301
Pension Expense/Income	117,998
Contributions	(167,243)
Total Activity in FY 2018	(82,095)
Net Pension Liability as of 2018	(\$99,762)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7712200
 Submission Unit Name: BLUFFTON-FIRE DEPT

Wages: \$355,078 Proportionate Share: 0.0004216

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$6,220)	(\$37,063)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,563	\$17,111
Net Difference Between Projected and Actual	12,650	0
Change of Assumptions	0	82,126
Changes in Proportion and Differences Between	5,155	344
Total	\$86,368	\$99,581

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,815
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,085
Total	\$44,900

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,139

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$28,048
2020	(2,341)
2021	(24,905)
2022	(19,654)
2023	(8,210)
Thereafter	13,849
Total	(\$13,213)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$352,137	(\$37,063)	(\$351,666)

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-FIRE DEPT - 7712200

Net Pension Liability as of 2017	(\$6,220)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,950
- Net Difference Between Projected and Actual Investment	(69,466)
- Change of Assumptions	10,901
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(989)
Pension Expense/Income	44,900
Contributions	(62,139)
Total Activity in FY 2018	(30,843)
Net Pension Liability as of 2018	(\$37,063)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7713100
 Submission Unit Name: BOONVILLE-POLICE DEPT

Wages: \$631,372 Proportionate Share: 0.0007497

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$10,420)	(\$65,907)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,920	\$30,426
Net Difference Between Projected and Actual	22,494	0
Change of Assumptions	0	146,038
Changes in Proportion and Differences Between	16,742	8,776
Total	\$161,156	\$185,240

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,914
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,570
Total	\$79,484

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,491

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$49,518
2020	(4,519)
2021	(44,644)
2022	(35,306)
2023	(13,508)
Thereafter	24,375
Total	(\$24,084)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$626,179	(\$65,907)	(\$625,341)

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-POLICE DEPT - 7713100

Net Pension Liability as of 2017	(\$10,420)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,275
- Net Difference Between Projected and Actual Investment	(115,080)
- Change of Assumptions	9,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,490)
Pension Expense/Income	79,484
Contributions	(110,491)
Total Activity in FY 2018	(55,487)
Net Pension Liability as of 2018	(\$65,907)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7713200
 Submission Unit Name: BOONVILLE-FIRE DEPT

Wages: \$595,379 Proportionate Share: 0.0007069

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$10,878)	(\$62,144)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,960	\$28,689
Net Difference Between Projected and Actual	21,210	0
Change of Assumptions	0	137,701
Changes in Proportion and Differences Between	872	5,434
Total	\$137,042	\$171,824

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,466
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(908)
Total	\$72,558

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,192

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$44,302
2020	(6,650)
2021	(44,484)
2022	(35,680)
2023	(15,073)
Thereafter	22,803
Total	(\$34,782)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$590,431	(\$62,144)	(\$589,640)

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-FIRE DEPT - 7713200

Net Pension Liability as of 2017	(\$10,878)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,648
- Net Difference Between Projected and Actual Investment	(122,413)
- Change of Assumptions	25,004
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,129
Pension Expense/Income	72,558
Contributions	(104,192)
Total Activity in FY 2018	(51,266)
Net Pension Liability as of 2018	(\$62,144)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7714100
 Submission Unit Name: BRAZIL-POLICE DEPT

Wages: \$672,437 Proportionate Share: 0.0007984

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$11,981)	(\$70,188)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$129,840	\$32,403
Net Difference Between Projected and Actual	23,955	0
Change of Assumptions	0	155,525
Changes in Proportion and Differences Between	3,207	5,572
Total	\$157,002	\$193,500

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,975
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(753)
Total	\$82,222

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,676

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$50,308
2020	(7,239)
2021	(49,971)
2022	(40,027)
2023	(16,113)
Thereafter	26,544
Total	(\$36,498)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$666,855	(\$70,188)	(\$665,962)

1977 Fund Net Pension Liability - Unaudited

BRAZIL-POLICE DEPT - 7714100

Net Pension Liability as of 2017	(\$11,981)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,837
- Net Difference Between Projected and Actual Investment	(134,229)
- Change of Assumptions	23,677
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	962
Pension Expense/Income	82,222
Contributions	(117,676)
Total Activity in FY 2018	(58,207)
Net Pension Liability as of 2018	(\$70,188)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7714200
 Submission Unit Name: BRAZIL-FIRE DEPT

Wages: \$664,971 Proportionate Share: 0.0007896

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$12,529)	(\$69,415)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,409	\$32,046
Net Difference Between Projected and Actual	23,691	0
Change of Assumptions	0	153,811
Changes in Proportion and Differences Between	3,247	3,558
Total	\$155,347	\$189,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,060
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(194)
Total	\$81,866

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,369

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$50,303
2020	(6,610)
2021	(48,870)
2022	(39,036)
2023	(15,793)
Thereafter	25,938
Total	(\$34,068)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$659,505	(\$69,415)	(\$658,622)

1977 Fund Net Pension Liability - Unaudited

BRAZIL-FIRE DEPT - 7714200

Net Pension Liability as of 2017	(\$12,529)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85,279
- Net Difference Between Projected and Actual Investment	(141,724)
- Change of Assumptions	33,581
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	481
Pension Expense/Income	81,866
Contributions	(116,369)
Total Activity in FY 2018	(56,886)
Net Pension Liability as of 2018	(\$69,415)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7715100
 Submission Unit Name: BREMEN-POLICE DEPT

Wages: \$700,446 Proportionate Share: 0.0008317

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$12,812)	(\$73,116)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,256	\$33,754
Net Difference Between Projected and Actual	24,954	0
Change of Assumptions	0	162,012
Changes in Proportion and Differences Between	6,771	6,383
Total	\$166,981	\$202,149

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,436
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(46)
Total	\$86,390

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,579

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$53,146
2020	(6,802)
2021	(51,315)
2022	(40,957)
2023	(17,229)
Thereafter	27,989
Total	(\$35,168)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$694,668	(\$73,116)	(\$693,739)

1977 Fund Net Pension Liability - Unaudited

BREMEN-POLICE DEPT - 7715100

Net Pension Liability as of 2017	(\$12,812)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,167
- Net Difference Between Projected and Actual Investment	(144,208)
- Change of Assumptions	29,626
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	300
Pension Expense/Income	86,390
Contributions	(122,579)
Total Activity in FY 2018	(60,304)
Net Pension Liability as of 2018	(\$73,116)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7716100
 Submission Unit Name: BROWNSBURG-POLICE DEPT

Wages: \$2,826,643 Proportionate Share: 0.0033563

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$50,577)	(\$295,056)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$545,821	\$136,215
Net Difference Between Projected and Actual	100,702	0
Change of Assumptions	0	653,793
Changes in Proportion and Differences Between	43,174	31,367
Total	\$689,697	\$821,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$348,808
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	136
Total	\$348,944

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$495,598

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$214,788
2020	(27,129)
2021	(206,762)
2022	(164,959)
2023	(63,656)
Thereafter	116,040
Total	(\$131,678)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,803,313	(\$295,056)	(\$2,799,561)

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-POLICE DEPT - 7716100

Net Pension Liability as of 2017	(\$50,577)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	364,861
- Net Difference Between Projected and Actual Investment	(567,066)
- Change of Assumptions	102,698
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,682
Pension Expense/Income	348,944
Contributions	(495,598)
Total Activity in FY 2018	(244,479)
Net Pension Liability as of 2018	(\$295,056)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7716200
 Submission Unit Name: BROWNSBURG-FIRE TERRITORY

Wages: \$4,245,498 Proportionate Share: 0.0050411

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$77,304)	(\$443,169)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$819,812	\$204,592
Net Difference Between Projected and Actual	151,253	0
Change of Assumptions	0	981,986
Changes in Proportion and Differences Between	37,520	56,616
Total	\$1,008,585	\$1,243,194

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$523,904
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,435)
Total	\$517,469

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$744,367

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$315,972
2020	(47,383)
2021	(317,188)
2022	(254,401)
2023	(102,580)
Thereafter	170,971
Total	(\$234,609)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,210,525	(\$443,169)	(\$4,204,889)

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-FIRE TERRITORY - 7716200

Net Pension Liability as of 2017	(\$77,304)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	546,829
- Net Difference Between Projected and Actual Investment	(869,399)
- Change of Assumptions	174,278
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,325
Pension Expense/Income	517,469
Contributions	(744,367)
Total Activity in FY 2018	(365,865)
Net Pension Liability as of 2018	(\$443,169)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7717100
 Submission Unit Name: BUTLER-POLICE DEPT

Wages: \$275,875 Proportionate Share: 0.0003276

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$5,114)	(\$28,800)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,276	\$13,296
Net Difference Between Projected and Actual	9,829	0
Change of Assumptions	0	63,815
Changes in Proportion and Differences Between	1,975	3,541
Total	\$65,080	\$80,652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,046
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(267)
Total	\$33,779

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,278

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$20,683
2020	(2,930)
2021	(20,464)
2022	(16,383)
2023	(7,025)
Thereafter	10,547
Total	(\$15,572)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$273,624	(\$28,800)	(\$273,258)

1977 Fund Net Pension Liability - Unaudited

BUTLER-POLICE DEPT - 7717100

Net Pension Liability as of 2017	(\$5,114)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,456
- Net Difference Between Projected and Actual Investment	(57,685)
- Change of Assumptions	12,669
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	373
Pension Expense/Income	33,779
Contributions	(48,278)
Total Activity in FY 2018	(23,686)
Net Pension Liability as of 2018	(\$28,800)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7718100
 Submission Unit Name: CANNELTON-POLICE DEPT

Wages: \$49,800 Proportionate Share: 0.0000591

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$1,165)	(\$5,196)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,611	\$2,399
Net Difference Between Projected and Actual	1,773	0
Change of Assumptions	0	11,512
Changes in Proportion and Differences Between	2,012	2,140
Total	\$13,396	\$16,051

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,142
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68)
Total	\$6,074

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,211

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,713
2020	(547)
2021	(3,710)
2022	(2,974)
2023	(1,111)
Thereafter	1,974
Total	(\$2,655)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$49,363	(\$5,196)	(\$49,297)

1977 Fund Net Pension Liability - Unaudited

CANNELTON-POLICE DEPT - 7718100

Net Pension Liability as of 2017	(\$1,165)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,182
- Net Difference Between Projected and Actual Investment	(13,603)
- Change of Assumptions	5,908
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	619
Pension Expense/Income	6,074
Contributions	(9,211)
Total Activity in FY 2018	(4,031)
Net Pension Liability as of 2018	(\$5,196)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7719100
 Submission Unit Name: CARMEL-POLICE DEPT

Wages: \$8,596,291 Proportionate Share: 0.0102071

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$145,270)	(\$897,318)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,659,937	\$414,254
Net Difference Between Projected and Actual	306,254	0
Change of Assumptions	0	1,988,301
Changes in Proportion and Differences Between	78,058	91,243
Total	\$2,044,249	\$2,493,798

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,060,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(204)
Total	\$1,060,584

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,449,918

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$652,597
2020	(83,115)
2021	(629,411)
2022	(502,281)
2023	(211,761)
Thereafter	324,422
Total	(\$449,549)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,525,370	(\$897,318)	(\$8,513,960)

1977 Fund Net Pension Liability - Unaudited

CARMEL-POLICE DEPT - 7719100

Net Pension Liability as of 2017	(\$145,270)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,117,163
- Net Difference Between Projected and Actual Investment	(1,611,754)
- Change of Assumptions	184,547
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,670)
Pension Expense/Income	1,060,584
Contributions	(1,449,918)
Total Activity in FY 2018	(752,048)
Net Pension Liability as of 2018	(\$897,318)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7719200
 Submission Unit Name: CARMEL-FIRE DEPT

Wages: \$11,375,165 Proportionate Share: 0.0135067

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$195,225)	(\$1,187,390)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,196,537	\$548,168
Net Difference Between Projected and Actual	405,255	0
Change of Assumptions	0	2,631,050
Changes in Proportion and Differences Between	71,234	142,157
Total	\$2,673,026	\$3,321,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,403,704
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,330)
Total	\$1,391,374

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,918,238

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$851,498
2020	(122,044)
2021	(844,937)
2022	(676,711)
2023	(284,446)
Thereafter	428,291
Total	(\$648,349)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$11,281,326	(\$1,187,390)	(\$11,266,227)

1977 Fund Net Pension Liability - Unaudited

CARMEL-FIRE DEPT - 7719200

Net Pension Liability as of 2017	(\$195,225)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,475,654
- Net Difference Between Projected and Actual Investment	(2,172,314)
- Change of Assumptions	288,991
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,632)
Pension Expense/Income	1,391,374
Contributions	(1,918,238)
Total Activity in FY 2018	(992,165)
Net Pension Liability as of 2018	(\$1,187,390)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7720100
 Submission Unit Name: CEDAR LAKE-POLICE DEPT

Wages: \$1,252,026 Proportionate Share: 0.0014866

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$24,998)	(\$130,689)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$241,759	\$60,333
Net Difference Between Projected and Actual	44,604	0
Change of Assumptions	0	289,584
Changes in Proportion and Differences Between	20,203	952
Total	\$306,566	\$350,869

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,497
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,346
Total	\$157,843

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$219,105

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$98,421
2020	(8,731)
2021	(88,295)
2022	(69,780)
2023	(26,974)
Thereafter	51,056
Total	(\$44,303)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,241,667	(\$130,689)	(\$1,240,005)

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-POLICE DEPT - 7720100

Net Pension Liability as of 2017	(\$24,998)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	159,310
- Net Difference Between Projected and Actual Investment	(285,451)
- Change of Assumptions	84,324
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,612)
Pension Expense/Income	157,843
Contributions	(219,105)
Total Activity in FY 2018	(105,691)
Net Pension Liability as of 2018	(\$130,689)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7721100
 Submission Unit Name: CHARLESTOWN-POLICE DEPT

Wages: \$749,378 Proportionate Share: 0.0008898

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$13,428)	(\$78,223)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144,704	\$36,112
Net Difference Between Projected and Actual	26,698	0
Change of Assumptions	0	173,329
Changes in Proportion and Differences Between	8,381	6,572
Total	\$179,783	\$216,013

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,474
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	544
Total	\$93,018

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,336

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$57,452
2020	(6,684)
2021	(54,307)
2022	(43,224)
2023	(18,356)
Thereafter	28,889
Total	(\$36,230)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$743,196	(\$78,223)	(\$742,201)

1977 Fund Net Pension Liability - Unaudited

CHARLESTOWN-POLICE DEPT - 7721100

Net Pension Liability as of 2017	(\$13,428)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	96,712
- Net Difference Between Projected and Actual Investment	(150,590)
- Change of Assumptions	27,515
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114)
Pension Expense/Income	93,018
Contributions	(131,336)
Total Activity in FY 2018	(64,795)
Net Pension Liability as of 2018	(\$78,223)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7722100
 Submission Unit Name: CHESTERTON-POLICE DEPT

Wages: \$1,071,510 Proportionate Share: 0.0012723

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$18,270)	(\$111,849)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$206,909	\$51,636
Net Difference Between Projected and Actual	38,174	0
Change of Assumptions	0	247,839
Changes in Proportion and Differences Between	7,288	13,261
Total	\$252,371	\$312,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,226
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,343)
Total	\$130,883

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,516

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$80,027
2020	(11,679)
2021	(79,774)
2022	(63,927)
2023	(26,900)
Thereafter	41,888
Total	(\$60,365)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,062,675	(\$111,849)	(\$1,061,253)

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-POLICE DEPT - 7722100

Net Pension Liability as of 2017	(\$18,270)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	139,110
- Net Difference Between Projected and Actual Investment	(203,044)
- Change of Assumptions	25,428
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,560
Pension Expense/Income	130,883
Contributions	(187,516)
Total Activity in FY 2018	(93,579)
Net Pension Liability as of 2018	(\$111,849)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7722200
 Submission Unit Name: CHESTERTON-FIRE DEPT

Wages: \$780,197 Proportionate Share: 0.0009264

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$14,313)	(\$81,441)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150,656	\$37,598
Net Difference Between Projected and Actual	27,796	0
Change of Assumptions	0	180,459
Changes in Proportion and Differences Between	5,042	7,218
Total	\$183,494	\$225,275

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,277
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(743)
Total	\$95,534

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,536

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$58,504
2020	(8,269)
2021	(57,851)
2022	(46,313)
2023	(19,096)
Thereafter	31,244
Total	(\$41,781)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$773,766	(\$81,441)	(\$772,730)

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-FIRE DEPT - 7722200

Net Pension Liability as of 2017	(\$14,313)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,395
- Net Difference Between Projected and Actual Investment	(161,182)
- Change of Assumptions	33,628
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,033
Pension Expense/Income	95,534
Contributions	(136,536)
Total Activity in FY 2018	(67,128)
Net Pension Liability as of 2018	(\$81,441)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7723100
 Submission Unit Name: CLARKSVILLE-POLICE DEPT

Wages: \$2,843,652 Proportionate Share: 0.0033765

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$49,499)	(\$296,832)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$549,106	\$137,035
Net Difference Between Projected and Actual	101,309	0
Change of Assumptions	0	657,728
Changes in Proportion and Differences Between	23,980	1,836
Total	\$674,395	\$796,599

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$350,908
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,667
Total	\$355,575

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$497,643

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$220,614
2020	(22,759)
2021	(203,473)
2022	(161,419)
2023	(66,536)
Thereafter	111,369
Total	(\$122,204)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,820,185	(\$296,832)	(\$2,816,411)

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-POLICE DEPT - 7723100

Net Pension Liability as of 2017	(\$49,499)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	368,280
- Net Difference Between Projected and Actual Investment	(552,223)
- Change of Assumptions	82,636
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,958)
Pension Expense/Income	355,575
Contributions	(497,643)
Total Activity in FY 2018	(247,333)
Net Pension Liability as of 2018	(\$296,832)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7723200
 Submission Unit Name: CLARKSVILLE-FIRE DEPT

Wages: \$2,079,139 Proportionate Share: 0.0024687

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$36,273)	(\$217,026)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$401,474	\$100,192
Net Difference Between Projected and Actual	74,071	0
Change of Assumptions	0	480,893
Changes in Proportion and Differences Between	8,911	11,128
Total	\$484,456	\$592,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$256,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(287)
Total	\$256,276

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$363,848

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$157,598
2020	(20,342)
2021	(152,470)
2022	(121,722)
2023	(51,306)
Thereafter	80,485
Total	(\$107,757)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,061,955	(\$217,026)	(\$2,059,195)

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-FIRE DEPT - 7723200

Net Pension Liability as of 2017	(\$36,273)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	269,192
- Net Difference Between Projected and Actual Investment	(404,841)
- Change of Assumptions	61,650
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	818
Pension Expense/Income	256,276
Contributions	(363,848)
Total Activity in FY 2018	(180,753)
Net Pension Liability as of 2018	(\$217,026)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7724100
 Submission Unit Name: CLINTON-POLICE DEPT

Wages: \$257,441 Proportionate Share: 0.0003057

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$4,756)	(\$26,874)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,715	\$12,407
Net Difference Between Projected and Actual	9,172	0
Change of Assumptions	0	59,549
Changes in Proportion and Differences Between	8,269	18,743
Total	\$67,156	\$90,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,885)
Total	\$28,885

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,053

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,666
2020	(5,368)
2021	(21,730)
2022	(17,922)
2023	(6,005)
Thereafter	10,816
Total	(\$23,543)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$255,333	(\$26,874)	(\$254,991)

1977 Fund Net Pension Liability - Unaudited

CLINTON-POLICE DEPT - 7724100

Net Pension Liability as of 2017	(\$4,756)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,101
- Net Difference Between Projected and Actual Investment	(53,617)
- Change of Assumptions	11,583
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,983
Pension Expense/Income	28,885
Contributions	(45,053)
Total Activity in FY 2018	(22,118)
Net Pension Liability as of 2018	(\$26,874)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7724200
 Submission Unit Name: CLINTON-FIRE DEPT

Wages: \$65,302 Proportionate Share: 0.0000775

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$1,290)	(\$6,813)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,603	\$3,145
Net Difference Between Projected and Actual	2,325	0
Change of Assumptions	0	15,097
Changes in Proportion and Differences Between	307	1,122
Total	\$15,235	\$19,364

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(154)
Total	\$7,900

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,428

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,799
2020	(788)
2021	(4,935)
2022	(3,970)
2023	(1,722)
Thereafter	2,487
Total	(\$4,129)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$64,731	(\$6,813)	(\$64,644)

1977 Fund Net Pension Liability - Unaudited

CLINTON-FIRE DEPT - 7724200

Net Pension Liability as of 2017	(\$1,290)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,317
- Net Difference Between Projected and Actual Investment	(14,702)
- Change of Assumptions	4,191
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	199
Pension Expense/Income	7,900
Contributions	(11,428)
Total Activity in FY 2018	(5,523)
Net Pension Liability as of 2018	(\$6,813)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7725100
 Submission Unit Name: COLUMBIA CITY-POLICE DEPT

Wages: \$934,151 Proportionate Share: 0.0011092

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$17,070)	(\$97,511)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,384	\$45,017
Net Difference Between Projected and Actual	33,280	0
Change of Assumptions	0	216,068
Changes in Proportion and Differences Between	11,927	2,408
Total	\$225,591	\$263,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,206
Total	\$117,481

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,478

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$73,143
2020	(6,806)
2021	(66,172)
2022	(52,357)
2023	(21,783)
Thereafter	36,073
Total	(\$37,902)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$926,447	(\$97,511)	(\$925,207)

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-POLICE DEPT - 7725100

Net Pension Liability as of 2017	(\$17,070)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,265
- Net Difference Between Projected and Actual Investment	(192,092)
- Change of Assumptions	39,249
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,866)
Pension Expense/Income	117,481
Contributions	(163,478)
Total Activity in FY 2018	(80,441)
Net Pension Liability as of 2018	(\$97,511)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7725200
 Submission Unit Name: COLUMBIA CITY-FIRE

Wages: \$500,102 Proportionate Share: 0.0005938

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$8,623)	(\$52,202)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,567	\$24,099
Net Difference Between Projected and Actual	17,816	0
Change of Assumptions	0	115,670
Changes in Proportion and Differences Between	8,094	380
Total	\$122,477	\$140,149

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,712
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,500
Total	\$63,212

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,519

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$39,476
2020	(3,324)
2021	(35,105)
2022	(27,709)
2023	(10,919)
Thereafter	19,909
Total	(\$17,672)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$495,965	(\$52,202)	(\$495,301)

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-FIRE - 7725200

Net Pension Liability as of 2017	(\$8,623)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,839
- Net Difference Between Projected and Actual Investment	(96,032)
- Change of Assumptions	13,304
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,383)
Pension Expense/Income	63,212
Contributions	(87,519)
Total Activity in FY 2018	(43,579)
Net Pension Liability as of 2018	(\$52,202)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7726100
 Submission Unit Name: COLUMBUS-POLICE DEPT

Wages: \$4,448,321 Proportionate Share: 0.0052819

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$88,676)	(\$464,338)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$858,973	\$214,365
Net Difference Between Projected and Actual	158,478	0
Change of Assumptions	0	1,028,892
Changes in Proportion and Differences Between	50,183	459
Total	\$1,067,634	\$1,243,716

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$548,929
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,574
Total	\$559,503

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$778,465

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$348,381
2020	(32,330)
2021	(315,023)
2022	(249,237)
2023	(102,918)
Thereafter	175,045
Total	(\$176,082)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,411,650	(\$464,338)	(\$4,405,745)

1977 Fund Net Pension Liability - Unaudited

COLUMBUS-POLICE DEPT - 7726100

Net Pension Liability as of 2017	(\$88,676)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	566,156
- Net Difference Between Projected and Actual Investment	(1,012,314)
- Change of Assumptions	297,460
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,002)
Pension Expense/Income	559,503
Contributions	(778,465)
Total Activity in FY 2018	(375,662)
Net Pension Liability as of 2018	(\$464,338)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7726200
 Submission Unit Name: CITY OF COLUMBUS-FIRE DEPT

Wages: \$5,164,915 Proportionate Share: 0.0061328

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$100,813)	(\$539,142)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$997,351	\$248,899
Net Difference Between Projected and Actual	184,009	0
Change of Assumptions	0	1,194,644
Changes in Proportion and Differences Between	32,831	17,203
Total	\$1,214,191	\$1,460,746

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$637,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,444
Total	\$640,804

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$903,870

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$395,670
2020	(46,373)
2021	(374,607)
2022	(298,223)
2023	(124,602)
Thereafter	201,580
Total	(\$246,555)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,122,355	(\$539,142)	(\$5,115,499)

1977 Fund Net Pension Liability - Unaudited

CITY OF COLUMBUS-FIRE DEPT - 7726200

Net Pension Liability as of 2017	(\$100,813)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	659,263
- Net Difference Between Projected and Actual Investment	(1,147,025)
- Change of Assumptions	313,240
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(741)
Pension Expense/Income	640,804
Contributions	(903,870)
Total Activity in FY 2018	(438,329)
Net Pension Liability as of 2018	(\$539,142)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7727100
 Submission Unit Name: CONNERSVILLE-POLICE DEPT

Wages: \$1,182,848 Proportionate Share: 0.0014045

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$20,550)	(\$123,471)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$228,408	\$57,001
Net Difference Between Projected and Actual	42,141	0
Change of Assumptions	0	273,591
Changes in Proportion and Differences Between	12,577	23,433
Total	\$283,126	\$354,025

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,965
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,026)
Total	\$143,939

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,001

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$87,801
2020	(13,433)
2021	(88,603)
2022	(71,110)
2023	(30,737)
Thereafter	45,183
Total	(\$70,899)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,173,094	(\$123,471)	(\$1,171,523)

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-POLICE DEPT - 7727100

Net Pension Liability as of 2017	(\$20,550)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,227
- Net Difference Between Projected and Actual Investment	(229,177)
- Change of Assumptions	33,777
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,314
Pension Expense/Income	143,939
Contributions	(207,001)
Total Activity in FY 2018	(102,921)
Net Pension Liability as of 2018	(\$123,471)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7727200
 Submission Unit Name: CONNERSVILLE-FIRE DEPT

Wages: \$1,259,717 Proportionate Share: 0.0014958

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$22,128)	(\$131,498)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$243,256	\$60,707
Net Difference Between Projected and Actual	44,880	0
Change of Assumptions	0	291,376
Changes in Proportion and Differences Between	8,867	14,382
Total	\$297,003	\$366,465

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,453
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,097)
Total	\$154,356

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,453

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$94,569
2020	(13,246)
2021	(93,303)
2022	(74,673)
2023	(31,709)
Thereafter	48,900
Total	(\$69,462)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,249,351	(\$131,498)	(\$1,247,679)

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-FIRE DEPT - 7727200

Net Pension Liability as of 2017	(\$22,128)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,973
- Net Difference Between Projected and Actual Investment	(247,273)
- Change of Assumptions	39,595
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,432
Pension Expense/Income	154,356
Contributions	(220,453)
Total Activity in FY 2018	(109,370)
Net Pension Liability as of 2018	(\$131,498)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7728100
 Submission Unit Name: COVINGTON-POLICE DEPT

Wages: \$41,000 Proportionate Share: 0.0000487

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$848)	(\$4,281)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,920	\$1,976
Net Difference Between Projected and Actual	1,461	0
Change of Assumptions	0	9,487
Changes in Proportion and Differences Between	151	11,892
Total	\$9,532	\$23,355

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,458)
Total	\$2,603

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,175

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$656
2020	(2,855)
2021	(5,461)
2022	(4,855)
2023	(2,358)
Thereafter	1,050
Total	(\$13,823)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$40,676	(\$4,281)	(\$40,622)

1977 Fund Net Pension Liability - Unaudited

COVINGTON-POLICE DEPT - 7728100

Net Pension Liability as of 2017	(\$848)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,194
- Net Difference Between Projected and Actual Investment	(9,741)
- Change of Assumptions	3,203
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,483
Pension Expense/Income	2,603
Contributions	(7,175)
Total Activity in FY 2018	(3,433)
Net Pension Liability as of 2018	(\$4,281)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7729100
 Submission Unit Name: CRAWFORDSVILLE-POLICE DEPT

Wages: \$1,821,500 Proportionate Share: 0.0021628

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$35,045)	(\$190,134)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$351,727	\$87,777
Net Difference Between Projected and Actual	64,893	0
Change of Assumptions	0	421,305
Changes in Proportion and Differences Between	30,679	8,033
Total	\$447,299	\$517,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$224,772
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,612
Total	\$229,384

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$318,763

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$142,935
2020	(12,956)
2021	(128,712)
2022	(101,774)
2023	(40,485)
Thereafter	71,176
Total	(\$69,816)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,806,455	(\$190,134)	(\$1,804,038)

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-POLICE DEPT - 7729100

Net Pension Liability as of 2017	(\$35,045)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	232,946
- Net Difference Between Projected and Actual Investment	(397,807)
- Change of Assumptions	102,872
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,721)
Pension Expense/Income	229,384
Contributions	(318,763)
Total Activity in FY 2018	(155,089)
Net Pension Liability as of 2018	(\$190,134)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7729200
 Submission Unit Name: CRAWFORDSVILLE-FIRE DEPT

Wages: \$2,457,825 Proportionate Share: 0.0029184

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$43,589)	(\$256,560)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$474,607	\$118,443
Net Difference Between Projected and Actual	87,564	0
Change of Assumptions	0	568,492
Changes in Proportion and Differences Between	15,334	28,470
Total	\$577,505	\$715,405

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$303,299
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,158)
Total	\$301,141

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$430,453

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$184,491
2020	(25,863)
2021	(182,059)
2022	(145,710)
2023	(63,086)
Thereafter	94,327
Total	(\$137,900)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,437,562	(\$256,560)	(\$2,434,300)

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-FIRE DEPT - 7729200

Net Pension Liability as of 2017	(\$43,589)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	317,601
- Net Difference Between Projected and Actual Investment	(487,944)
- Change of Assumptions	83,482
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,202
Pension Expense/Income	301,141
Contributions	(430,453)
Total Activity in FY 2018	(212,971)
Net Pension Liability as of 2018	(\$256,560)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7730100
 Submission Unit Name: CROWN POINT-POLICE DEPT

Wages: \$2,887,086 Proportionate Share: 0.0034281

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$52,287)	(\$301,368)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$557,497	\$139,129
Net Difference Between Projected and Actual	102,857	0
Change of Assumptions	0	667,780
Changes in Proportion and Differences Between	42,058	1,292
Total	\$702,412	\$808,201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$356,270
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,515
Total	\$364,785

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$505,240

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$227,761
2020	(19,331)
2021	(202,807)
2022	(160,110)
2023	(65,019)
Thereafter	113,717
Total	(\$105,789)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,863,284	(\$301,368)	(\$2,859,451)

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-POLICE DEPT - 7730100

Net Pension Liability as of 2017	(\$52,287)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	372,109
- Net Difference Between Projected and Actual Investment	(587,496)
- Change of Assumptions	114,299
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,538)
Pension Expense/Income	364,785
Contributions	(505,240)
Total Activity in FY 2018	(249,081)
Net Pension Liability as of 2018	(\$301,368)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7730200
 Submission Unit Name: CROWN POINT-FIRE DEPT

Wages: \$2,046,918 Proportionate Share: 0.0024305

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$37,999)	(\$213,668)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$395,262	\$98,641
Net Difference Between Projected and Actual	72,925	0
Change of Assumptions	0	473,451
Changes in Proportion and Differences Between	15,533	216
Total	\$483,720	\$572,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$252,593
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,682
Total	\$255,275

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$358,211

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$158,127
2020	(17,060)
2021	(147,143)
2022	(116,871)
2023	(47,138)
Thereafter	81,497
Total	(\$88,588)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,030,049	(\$213,668)	(\$2,027,332)

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-FIRE DEPT - 7730200

Net Pension Liability as of 2017	(\$37,999)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	263,003
- Net Difference Between Projected and Actual Investment	(428,776)
- Change of Assumptions	94,910
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,870)
Pension Expense/Income	255,275
Contributions	(358,211)
Total Activity in FY 2018	(175,669)
Net Pension Liability as of 2018	(\$213,668)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7731100
 Submission Unit Name: DECATUR-POLICE DEPT

Wages: \$868,954 Proportionate Share: 0.0010318

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$16,269)	(\$90,707)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167,797	\$41,875
Net Difference Between Projected and Actual	30,958	0
Change of Assumptions	0	200,990
Changes in Proportion and Differences Between	16,524	6,085
Total	\$215,279	\$248,950

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,231
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,578
Total	\$109,809

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$152,066

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$68,567
2020	(5,803)
2021	(61,026)
2022	(48,175)
2023	(20,805)
Thereafter	33,571
Total	(\$33,671)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$861,800	(\$90,707)	(\$860,646)

1977 Fund Net Pension Liability - Unaudited

DECATUR-POLICE DEPT - 7731100

Net Pension Liability as of 2017	(\$16,269)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	111,528
- Net Difference Between Projected and Actual Investment	(183,844)
- Change of Assumptions	42,353
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,218)
Pension Expense/Income	109,809
Contributions	(152,066)
Total Activity in FY 2018	(74,438)
Net Pension Liability as of 2018	(\$90,707)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7731200
 Submission Unit Name: DECATUR-FIRE DEPT

Wages: \$466,231 Proportionate Share: 0.0005536

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$8,538)	(\$48,668)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,030	\$22,468
Net Difference Between Projected and Actual	16,610	0
Change of Assumptions	0	107,839
Changes in Proportion and Differences Between	2,119	1,947
Total	\$108,759	\$132,254

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	41
Total	\$57,575

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,591

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$35,448
2020	(4,455)
2021	(34,084)
2022	(27,189)
2023	(11,369)
Thereafter	18,154
Total	(\$23,495)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$462,388	(\$48,668)	(\$461,770)

1977 Fund Net Pension Liability - Unaudited

DECATUR-FIRE DEPT - 7731200

Net Pension Liability as of 2017	(\$8,538)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,009
- Net Difference Between Projected and Actual Investment	(96,117)
- Change of Assumptions	19,866
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128
Pension Expense/Income	57,575
Contributions	(81,591)
Total Activity in FY 2018	(40,130)
Net Pension Liability as of 2018	(\$48,668)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7732100
 Submission Unit Name: DELPHI-POLICE DEPT

Wages: \$306,166 Proportionate Share: 0.0003635

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$5,487)	(\$31,956)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,114	\$14,753
Net Difference Between Projected and Actual	10,906	0
Change of Assumptions	0	70,808
Changes in Proportion and Differences Between	3,988	12,777
Total	\$74,008	\$98,338

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,777
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,671)
Total	\$36,106

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,756

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$21,577
2020	(4,624)
2021	(24,079)
2022	(19,551)
2023	(8,608)
Thereafter	10,955
Total	(\$24,330)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$303,609	(\$31,956)	(\$303,203)

1977 Fund Net Pension Liability - Unaudited

DELPHI-POLICE DEPT - 7732100

Net Pension Liability as of 2017	(\$5,487)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,507
- Net Difference Between Projected and Actual Investment	(61,537)
- Change of Assumptions	11,260
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49)
Pension Expense/Income	36,106
Contributions	(51,756)
Total Activity in FY 2018	(26,469)
Net Pension Liability as of 2018	(\$31,956)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7733100
 Submission Unit Name: DUNKIRK-POLICE DEPT, CLERK OFFICE

Wages: \$120,133 Proportionate Share: 0.0001426

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$1,936)	(\$12,536)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,190	\$5,787
Net Difference Between Projected and Actual	4,279	0
Change of Assumptions	0	27,778
Changes in Proportion and Differences Between	1,149	4,116
Total	\$28,618	\$37,681

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,820
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(482)
Total	\$14,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,023

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,639
2020	(1,639)
2021	(9,271)
2022	(7,495)
2023	(3,521)
Thereafter	4,224
Total	(\$9,063)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$119,105	(\$12,536)	(\$118,946)

1977 Fund Net Pension Liability - Unaudited

DUNKIRK-POLICE DEPT, CLERK OFFICE - 7733100

Net Pension Liability as of 2017	(\$1,936)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,690
- Net Difference Between Projected and Actual Investment	(21,280)
- Change of Assumptions	1,178
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	497
Pension Expense/Income	14,338
Contributions	(21,023)
Total Activity in FY 2018	(10,600)
Net Pension Liability as of 2018	(\$12,536)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7734100
 Submission Unit Name: DYER-POLICE DEPT

Wages: \$2,056,511 Proportionate Share: 0.0024419

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$36,708)	(\$214,670)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$397,116	\$99,104
Net Difference Between Projected and Actual	73,267	0
Change of Assumptions	0	475,672
Changes in Proportion and Differences Between	13,211	520
Total	\$483,594	\$575,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$253,778
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,554
Total	\$256,332

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$359,891

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$158,727
2020	(17,282)
2021	(147,975)
2022	(117,561)
2023	(48,082)
Thereafter	80,471
Total	(\$91,702)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,039,571	(\$214,670)	(\$2,036,841)

1977 Fund Net Pension Liability - Unaudited

DYER-POLICE DEPT - 7734100

Net Pension Liability as of 2017	(\$36,708)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	265,536
- Net Difference Between Projected and Actual Investment	(411,388)
- Change of Assumptions	73,377
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,928)
Pension Expense/Income	256,332
Contributions	(359,891)
Total Activity in FY 2018	(177,962)
Net Pension Liability as of 2018	(\$214,670)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7735100
 Submission Unit Name: EAST CHICAGO-POLICE DEPT

Wages: \$4,677,052 Proportionate Share: 0.0055535

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$86,590)	(\$488,215)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$903,142	\$225,388
Net Difference Between Projected and Actual	166,627	0
Change of Assumptions	0	1,081,799
Changes in Proportion and Differences Between	11,932	88,592
Total	\$1,081,701	\$1,395,779

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$577,156
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,877)
Total	\$559,279

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$818,518

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$337,302
2020	(62,986)
2021	(360,216)
2022	(291,047)
2023	(117,784)
Thereafter	180,653
Total	(\$314,078)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,638,501	(\$488,215)	(\$4,632,293)

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-POLICE DEPT - 7735100

Net Pension Liability as of 2017	(\$86,590)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	601,148
- Net Difference Between Projected and Actual Investment	(976,630)
- Change of Assumptions	213,359
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,737
Pension Expense/Income	559,279
Contributions	(818,518)
Total Activity in FY 2018	(401,625)
Net Pension Liability as of 2018	(\$488,215)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7735200
 Submission Unit Name: EAST CHICAGO-FIRE DEPT

Wages: \$3,576,360 Proportionate Share: 0.0042465

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$71,247)	(\$373,315)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$690,590	\$172,344
Net Difference Between Projected and Actual	127,412	0
Change of Assumptions	0	827,201
Changes in Proportion and Differences Between	10,732	97,737
Total	\$828,734	\$1,097,282

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$441,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,136)
Total	\$421,188

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$625,864

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$251,450
2020	(54,631)
2021	(281,909)
2022	(229,018)
2023	(93,913)
Thereafter	139,473
Total	(\$268,548)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,546,843	(\$373,315)	(\$3,542,096)

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-FIRE DEPT - 7735200

Net Pension Liability as of 2017	(\$71,247)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	455,214
- Net Difference Between Projected and Actual Investment	(813,263)
- Change of Assumptions	238,458
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,199
Pension Expense/Income	421,188
Contributions	(625,864)
Total Activity in FY 2018	(302,068)
Net Pension Liability as of 2018	(\$373,315)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7736100
 Submission Unit Name: LAKE STATION-POLICE DEPT

Wages: \$1,464,381 Proportionate Share: 0.0017388

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$25,167)	(\$152,860)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$282,774	\$70,569
Net Difference Between Projected and Actual	52,171	0
Change of Assumptions	0	338,711
Changes in Proportion and Differences Between	26,186	21,503
Total	\$361,131	\$430,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$180,707
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,814
Total	\$182,521

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$248,444

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$113,019
2020	(12,311)
2021	(105,374)
2022	(83,717)
2023	(35,434)
Thereafter	54,165
Total	(\$69,652)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,452,314	(\$152,860)	(\$1,450,370)

1977 Fund Net Pension Liability - Unaudited

LAKE STATION-POLICE DEPT - 7736100

Net Pension Liability as of 2017	(\$25,167)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	189,940
- Net Difference Between Projected and Actual Investment	(280,104)
- Change of Assumptions	37,712
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,318)
Pension Expense/Income	182,521
Contributions	(248,444)
Total Activity in FY 2018	(127,693)
Net Pension Liability as of 2018	(\$152,860)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7737100
 Submission Unit Name: ELKHART-POLICE DEPT

Wages: \$7,451,349 Proportionate Share: 0.0088476

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$127,611)	(\$777,803)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,438,847	\$359,079
Net Difference Between Projected and Actual	265,463	0
Change of Assumptions	0	1,723,476
Changes in Proportion and Differences Between	78,065	69,103
Total	\$1,782,375	\$2,151,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$919,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,594)
Total	\$915,906

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,314,876

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$562,256
2020	(75,465)
2021	(548,998)
2022	(438,801)
2023	(175,653)
Thereafter	307,378
Total	(\$369,283)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,389,863	(\$777,803)	(\$7,379,972)

1977 Fund Net Pension Liability - Unaudited

ELKHART-POLICE DEPT - 7737100

Net Pension Liability as of 2017	(\$127,611)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	966,871
- Net Difference Between Projected and Actual Investment	(1,419,394)
- Change of Assumptions	185,241
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,060
Pension Expense/Income	915,906
Contributions	(1,314,876)
Total Activity in FY 2018	(650,192)
Net Pension Liability as of 2018	(\$777,803)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7737200
 Submission Unit Name: ELKHART-FIRE DEPT

Wages: \$7,461,580 Proportionate Share: 0.0088598

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$125,085)	(\$778,875)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,440,831	\$359,574
Net Difference Between Projected and Actual	265,829	0
Change of Assumptions	0	1,725,853
Changes in Proportion and Differences Between	62,757	27,401
Total	\$1,769,417	\$2,112,828

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$920,768
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,133
Total	\$924,901

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,311,255

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$570,765
2020	(67,836)
2021	(542,022)
2022	(431,674)
2023	(175,588)
Thereafter	302,944
Total	(\$343,411)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,400,053	(\$778,875)	(\$7,390,148)

1977 Fund Net Pension Liability - Unaudited

ELKHART-FIRE DEPT - 7737200

Net Pension Liability as of 2017	(\$125,085)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	970,595
- Net Difference Between Projected and Actual Investment	(1,385,667)
- Change of Assumptions	145,072
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,564
Pension Expense/Income	924,901
Contributions	(1,311,255)
Total Activity in FY 2018	(653,790)
Net Pension Liability as of 2018	(\$778,875)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7738100
 Submission Unit Name: ELWOOD-POLICE DEPT

Wages: \$607,617 Proportionate Share: 0.0007215

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$12,513)	(\$63,428)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117,334	\$29,282
Net Difference Between Projected and Actual	21,648	0
Change of Assumptions	0	140,545
Changes in Proportion and Differences Between	6,152	2,436
Total	\$145,134	\$172,263

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,983
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	383
Total	\$75,366

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,032

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$46,527
2020	(5,478)
2021	(44,093)
2022	(35,107)
2023	(14,260)
Thereafter	25,282
Total	(\$27,129)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$602,625	(\$63,428)	(\$601,819)

1977 Fund Net Pension Liability - Unaudited

ELWOOD-POLICE DEPT - 7738100

Net Pension Liability as of 2017	(\$12,513)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,982
- Net Difference Between Projected and Actual Investment	(143,563)
- Change of Assumptions	46,617
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,715
Pension Expense/Income	75,366
Contributions	(111,032)
Total Activity in FY 2018	(50,915)
Net Pension Liability as of 2018	(\$63,428)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7738200
 Submission Unit Name: ELWOOD-FIRE DEPT

Wages: \$776,810 Proportionate Share: 0.0009224

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$15,131)	(\$81,089)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$150,006	\$37,435
Net Difference Between Projected and Actual	27,676	0
Change of Assumptions	0	179,680
Changes in Proportion and Differences Between	13,831	996
Total	\$191,513	\$218,111

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,417
Total	\$98,279

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$141,194

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$61,410
2020	(5,076)
2021	(54,444)
2022	(42,955)
2023	(17,503)
Thereafter	31,970
Total	(\$26,598)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$770,425	(\$81,089)	(\$769,394)

1977 Fund Net Pension Liability - Unaudited

ELWOOD-FIRE DEPT - 7738200

Net Pension Liability as of 2017	(\$15,131)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,185
- Net Difference Between Projected and Actual Investment	(172,096)
- Change of Assumptions	46,635
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,233
Pension Expense/Income	98,279
Contributions	(141,194)
Total Activity in FY 2018	(65,958)
Net Pension Liability as of 2018	(\$81,089)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7739100
 Submission Unit Name: EVANSVILLE-POLICE DEPARTMENT

Wages: \$16,994,906 Proportionate Share: 0.0201795

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$322,055)	(\$1,774,003)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,281,705	\$818,982
Net Difference Between Projected and Actual	605,466	0
Change of Assumptions	0	3,930,884
Changes in Proportion and Differences Between	74,680	142,569
Total	\$3,961,851	\$4,892,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,097,184
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,124)
Total	\$2,085,060

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,975,430

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,278,463
2020	(176,044)
2021	(1,256,073)
2022	(1,004,737)
2023	(422,272)
Thereafter	650,079
Total	(\$930,584)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,854,710	(\$1,774,003)	(\$16,832,151)

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-POLICE DEPARTMENT - 7739100

Net Pension Liability as of 2017	(\$322,055)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,177,802
- Net Difference Between Projected and Actual Investment	(3,646,633)
- Change of Assumptions	886,177
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,076
Pension Expense/Income	2,085,060
Contributions	(2,975,430)
Total Activity in FY 2018	(1,451,948)
Net Pension Liability as of 2018	(\$1,774,003)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7739200
 Submission Unit Name: EVANSVILLE-FIRE DEPT

Wages: \$16,427,203 Proportionate Share: 0.0195055

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$308,189)	(\$1,714,751)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,172,096	\$791,628
Net Difference Between Projected and Actual	585,243	0
Change of Assumptions	0	3,799,591
Changes in Proportion and Differences Between	154,968	122,658
Total	\$3,912,307	\$4,713,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,027,138
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,591
Total	\$2,035,729

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,874,794

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,256,074
2020	(149,852)
2021	(1,193,808)
2022	(950,867)
2023	(394,901)
Thereafter	631,784
Total	(\$801,570)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$16,291,759	(\$1,714,751)	(\$16,269,954)

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-FIRE DEPT - 7739200

Net Pension Liability as of 2017	(\$308,189)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,107,815
- Net Difference Between Projected and Actual Investment	(3,483,784)
- Change of Assumptions	810,074
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,602)
Pension Expense/Income	2,035,729
Contributions	(2,874,794)
Total Activity in FY 2018	(1,406,562)
Net Pension Liability as of 2018	(\$1,714,751)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7740100
 Submission Unit Name: FORT WAYNE-POLICE DEPT

Wages: \$25,904,822 Proportionate Share: 0.0307591

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$460,797)	(\$2,704,068)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,002,220	\$1,248,354
Net Difference Between Projected and Actual	922,896	0
Change of Assumptions	0	5,991,746
Changes in Proportion and Differences Between	196,646	264,465
Total	\$6,121,762	\$7,504,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,196,685
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,924)
Total	\$3,174,761

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,533,332

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,945,287
2020	(271,781)
2021	(1,918,042)
2022	(1,534,937)
2023	(627,842)
Thereafter	1,024,512
Total	(\$1,382,803)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$25,691,207	(\$2,704,068)	(\$25,656,821)

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-POLICE DEPT - 7740100

Net Pension Liability as of 2017	(\$460,797)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,346,201
- Net Difference Between Projected and Actual Investment	(5,161,022)
- Change of Assumptions	900,522
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,599
Pension Expense/Income	3,174,761
Contributions	(4,533,332)
Total Activity in FY 2018	(2,243,271)
Net Pension Liability as of 2018	(\$2,704,068)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7740200
 Submission Unit Name: FORT WAYNE-FIRE DEPT

Wages: \$19,768,410 Proportionate Share: 0.0234728

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$373,507)	(\$2,063,521)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,817,281	\$952,640
Net Difference Between Projected and Actual	704,278	0
Change of Assumptions	0	4,572,405
Changes in Proportion and Differences Between	138,075	160,975
Total	\$4,659,634	\$5,686,020

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,439,445
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,786)
Total	\$2,429,659

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,459,445

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,491,429
2020	(200,454)
2021	(1,456,745)
2022	(1,164,391)
2023	(477,476)
Thereafter	781,251
Total	(\$1,026,386)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$19,605,404	(\$2,063,521)	(\$19,579,163)

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-FIRE DEPT - 7740200

Net Pension Liability as of 2017	(\$373,507)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,534,200
- Net Difference Between Projected and Actual Investment	(4,227,156)
- Change of Assumptions	1,014,253
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,475
Pension Expense/Income	2,429,659
Contributions	(3,459,445)
Total Activity in FY 2018	(1,690,014)
Net Pension Liability as of 2018	(\$2,063,521)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7741100
 Submission Unit Name: FRANKFORT-POLICE DEPT

Wages: \$1,532,428 Proportionate Share: 0.0018196

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$27,286)	(\$159,963)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$295,914	\$73,848
Net Difference Between Projected and Actual	54,595	0
Change of Assumptions	0	354,451
Changes in Proportion and Differences Between	18,424	2,614
Total	\$368,933	\$430,913

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,105
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,364
Total	\$192,469

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$268,175

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$119,736
2020	(11,418)
2021	(108,805)
2022	(86,141)
2023	(35,568)
Thereafter	60,216
Total	(\$61,980)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,519,801	(\$159,963)	(\$1,517,767)

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-POLICE DEPT - 7741100

Net Pension Liability as of 2017	(\$27,286)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	197,926
- Net Difference Between Projected and Actual Investment	(305,663)
- Change of Assumptions	53,673
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,907)
Pension Expense/Income	192,469
Contributions	(268,175)
Total Activity in FY 2018	(132,677)
Net Pension Liability as of 2018	(\$159,963)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7741200
 Submission Unit Name: FRANKFORT-FIRE DEPT

Wages: \$1,758,319 Proportionate Share: 0.0020878

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$31,343)	(\$183,541)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$339,530	\$84,733
Net Difference Between Projected and Actual	62,642	0
Change of Assumptions	0	406,695
Changes in Proportion and Differences Between	19,954	872
Total	\$422,126	\$492,300

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$216,978
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,870
Total	\$220,848

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$307,708

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$137,396
2020	(13,089)
2021	(124,831)
2022	(98,827)
2023	(39,934)
Thereafter	69,111
Total	(\$70,174)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,743,812	(\$183,541)	(\$1,741,479)

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-FIRE DEPT - 7741200

Net Pension Liability as of 2017	(\$31,343)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	227,068
- Net Difference Between Projected and Actual Investment	(351,179)
- Change of Assumptions	62,109
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,336)
Pension Expense/Income	220,848
Contributions	(307,708)
Total Activity in FY 2018	(152,198)
Net Pension Liability as of 2018	(\$183,541)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7742100
 Submission Unit Name: FRANKLIN-POLICE DEPT

Wages: \$2,934,418 Proportionate Share: 0.0034843

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$53,068)	(\$306,309)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$566,637	\$141,410
Net Difference Between Projected and Actual	104,543	0
Change of Assumptions	0	678,727
Changes in Proportion and Differences Between	44,317	11,351
Total	\$715,497	\$831,488

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$362,111
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,873
Total	\$368,984

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$513,526

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$229,713
2020	(21,430)
2021	(207,914)
2022	(164,517)
2023	(66,490)
Thereafter	114,647
Total	(\$115,991)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,910,224	(\$306,309)	(\$2,906,329)

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-POLICE DEPT - 7742100

Net Pension Liability as of 2017	(\$53,068)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	378,278
- Net Difference Between Projected and Actual Investment	(596,116)
- Change of Assumptions	115,026
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,887)
Pension Expense/Income	368,984
Contributions	(513,526)
Total Activity in FY 2018	(253,241)
Net Pension Liability as of 2018	(\$306,309)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7742200
 Submission Unit Name: FRANKLIN-FIRE DEPT

Wages: \$2,977,243 Proportionate Share: 0.0035351

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$54,316)	(\$310,775)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$574,898	\$143,472
Net Difference Between Projected and Actual	106,067	0
Change of Assumptions	0	688,623
Changes in Proportion and Differences Between	4,353	15,254
Total	\$685,318	\$847,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$367,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,492)
Total	\$364,898

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$521,021

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$223,596
2020	(31,209)
2021	(220,411)
2022	(176,381)
2023	(72,758)
Thereafter	115,132
Total	(\$162,031)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,952,654	(\$310,775)	(\$2,948,702)

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-FIRE DEPT - 7742200

Net Pension Liability as of 2017	(\$54,316)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	383,373
- Net Difference Between Projected and Actual Investment	(611,068)
- Change of Assumptions	123,795
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,564
Pension Expense/Income	364,898
Contributions	(521,021)
Total Activity in FY 2018	(256,459)
Net Pension Liability as of 2018	(\$310,775)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7743100
 Submission Unit Name: GARRETT-POLICE DEPT

Wages: \$578,046 Proportionate Share: 0.0006864

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$9,684)	(\$60,342)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,626	\$27,857
Net Difference Between Projected and Actual	20,595	0
Change of Assumptions	0	133,708
Changes in Proportion and Differences Between	5,837	1,594
Total	\$138,058	\$163,159

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,335
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,033
Total	\$72,368

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,158

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$44,931
2020	(4,544)
2021	(41,281)
2022	(32,731)
2023	(13,634)
Thereafter	22,158
Total	(\$25,101)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$573,308	(\$60,342)	(\$572,541)

1977 Fund Net Pension Liability - Unaudited

GARRETT-POLICE DEPT - 7743100

Net Pension Liability as of 2017	(\$9,684)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,201
- Net Difference Between Projected and Actual Investment	(107,264)
- Change of Assumptions	11,139
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(944)
Pension Expense/Income	72,368
Contributions	(101,158)
Total Activity in FY 2018	(50,658)
Net Pension Liability as of 2018	(\$60,342)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7744100
 Submission Unit Name: GARY-POLICE DEPT

Wages: \$9,050,084 Proportionate Share: 0.0107460

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$174,156)	(\$944,693)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,747,576	\$436,125
Net Difference Between Projected and Actual	322,423	0
Change of Assumptions	0	2,093,277
Changes in Proportion and Differences Between	38,152	116,898
Total	\$2,108,151	\$2,646,300

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,116,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,110)
Total	\$1,102,684

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,583,958

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$673,154
2020	(101,401)
2021	(676,539)
2022	(542,697)
2023	(234,405)
Thereafter	343,739
Total	(\$538,149)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,975,481	(\$944,693)	(\$8,963,468)

1977 Fund Net Pension Liability - Unaudited

GARY-POLICE DEPT - 7744100

Net Pension Liability as of 2017	(\$174,156)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,157,376
- Net Difference Between Projected and Actual Investment	(1,976,963)
- Change of Assumptions	511,621
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,703
Pension Expense/Income	1,102,684
Contributions	(1,583,958)
Total Activity in FY 2018	(770,537)
Net Pension Liability as of 2018	(\$944,693)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7744200
 Submission Unit Name: GARY-FIRE DEPT

Wages: \$8,785,432 Proportionate Share: 0.0104317

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$171,179)	(\$917,063)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,696,463	\$423,369
Net Difference Between Projected and Actual	312,993	0
Change of Assumptions	0	2,032,052
Changes in Proportion and Differences Between	112,778	130,589
Total	\$2,122,234	\$2,586,010

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,084,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	475
Total	\$1,084,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,537,455

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$667,641
2020	(84,260)
2021	(642,576)
2022	(512,649)
2023	(226,633)
Thereafter	334,701
Total	(\$463,776)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,712,965	(\$917,063)	(\$8,701,304)

1977 Fund Net Pension Liability - Unaudited

GARY-FIRE DEPT - 7744200

Net Pension Liability as of 2017	(\$171,179)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,121,652
- Net Difference Between Projected and Actual Investment	(1,947,086)
- Change of Assumptions	528,317
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,083
Pension Expense/Income	1,084,605
Contributions	(1,537,455)
Total Activity in FY 2018	(745,884)
Net Pension Liability as of 2018	(\$917,063)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7745100
 Submission Unit Name: GAS CITY-POLICE DEPT

Wages: \$400,531 Proportionate Share: 0.0004756

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$8,080)	(\$41,811)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,345	\$19,302
Net Difference Between Projected and Actual	14,270	0
Change of Assumptions	0	92,645
Changes in Proportion and Differences Between	2,575	2,756
Total	\$94,190	\$114,703

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2
Total	\$49,429

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,093

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$30,421
2020	(3,859)
2021	(29,314)
2022	(23,390)
2023	(9,874)
Thereafter	15,503
Total	(\$20,513)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$397,240	(\$41,811)	(\$396,708)

1977 Fund Net Pension Liability - Unaudited

GAS CITY-POLICE DEPT - 7745100

Net Pension Liability as of 2017	(\$8,080)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,895
- Net Difference Between Projected and Actual Investment	(92,408)
- Change of Assumptions	28,207
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	239
Pension Expense/Income	49,429
Contributions	(70,093)
Total Activity in FY 2018	(33,731)
Net Pension Liability as of 2018	(\$41,811)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7746100
 Submission Unit Name: GOSHEN-POLICE DEPT

Wages: \$3,246,321 Proportionate Share: 0.0038546

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$58,923)	(\$338,862)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$626,857	\$156,438
Net Difference Between Projected and Actual	115,653	0
Change of Assumptions	0	750,860
Changes in Proportion and Differences Between	34,024	20,559
Total	\$776,534	\$927,857

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$400,595
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,441
Total	\$404,036

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$548,891

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$249,964
2020	(27,870)
2021	(234,172)
2022	(186,163)
2023	(76,792)
Thereafter	123,710
Total	(\$151,323)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,219,513	(\$338,862)	(\$3,215,204)

1977 Fund Net Pension Liability - Unaudited

GOSHEN-POLICE DEPT - 7746100

Net Pension Liability as of 2017	(\$58,923)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	418,289
- Net Difference Between Projected and Actual Investment	(662,316)
- Change of Assumptions	130,475
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,532)
Pension Expense/Income	404,036
Contributions	(548,891)
Total Activity in FY 2018	(279,939)
Net Pension Liability as of 2018	(\$338,862)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7746200
 Submission Unit Name: GOSHEN-FIRE DEPT

Wages: \$3,005,131 Proportionate Share: 0.0035683

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$53,515)	(\$313,693)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$580,297	\$144,819
Net Difference Between Projected and Actual	107,063	0
Change of Assumptions	0	695,090
Changes in Proportion and Differences Between	32,761	25,142
Total	\$720,121	\$865,051

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$370,841
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,244
Total	\$373,085

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$508,236

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$230,456
2020	(26,741)
2021	(217,721)
2022	(173,277)
2023	(72,140)
Thereafter	114,493
Total	(\$144,930)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,980,384	(\$313,693)	(\$2,976,395)

1977 Fund Net Pension Liability - Unaudited

GOSHEN-FIRE DEPT - 7746200

Net Pension Liability as of 2017	(\$53,515)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	388,133
- Net Difference Between Projected and Actual Investment	(599,502)
- Change of Assumptions	105,354
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,012)
Pension Expense/Income	373,085
Contributions	(508,236)
Total Activity in FY 2018	(260,178)
Net Pension Liability as of 2018	(\$313,693)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7747100
 Submission Unit Name: GREENCASTLE-POLICE DEPT

Wages: \$772,280 Proportionate Share: 0.0009170

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$13,201)	(\$80,615)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,128	\$37,216
Net Difference Between Projected and Actual	27,514	0
Change of Assumptions	0	178,628
Changes in Proportion and Differences Between	6,034	9,337
Total	\$182,676	\$225,181

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,301
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(488)
Total	\$94,813

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,148

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$58,161
2020	(7,935)
2021	(57,014)
2022	(45,592)
2023	(19,725)
Thereafter	29,600
Total	(\$42,505)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$765,914	(\$80,615)	(\$764,889)

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-POLICE DEPT - 7747100

Net Pension Liability as of 2017	(\$13,201)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,233
- Net Difference Between Projected and Actual Investment	(146,780)
- Change of Assumptions	18,824
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	644
Pension Expense/Income	94,813
Contributions	(135,148)
Total Activity in FY 2018	(67,414)
Net Pension Liability as of 2018	(\$80,615)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7747200
 Submission Unit Name: GREENCASTLE-FIRE DEPT

Wages: \$758,404 Proportionate Share: 0.0009005

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$14,201)	(\$79,164)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,444	\$36,547
Net Difference Between Projected and Actual	27,019	0
Change of Assumptions	0	175,414
Changes in Proportion and Differences Between	2,960	8,132
Total	\$176,423	\$220,093

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,154)
Total	\$92,432

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,719

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$56,437
2020	(8,470)
2021	(56,666)
2022	(45,450)
2023	(18,715)
Thereafter	29,194
Total	(\$43,670)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$752,133	(\$79,164)	(\$751,126)

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-FIRE DEPT - 7747200

Net Pension Liability as of 2017	(\$14,201)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,333
- Net Difference Between Projected and Actual Investment	(160,472)
- Change of Assumptions	36,989
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,474
Pension Expense/Income	92,432
Contributions	(132,719)
Total Activity in FY 2018	(64,963)
Net Pension Liability as of 2018	(\$79,164)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7748100
 Submission Unit Name: GREENDALE-POLICE DEPT

Wages: \$443,945 Proportionate Share: 0.0005271

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$8,703)	(\$46,338)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,720	\$21,392
Net Difference Between Projected and Actual	15,815	0
Change of Assumptions	0	102,677
Changes in Proportion and Differences Between	1,293	5,570
Total	\$102,828	\$129,639

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,780
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(963)
Total	\$53,817

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,693

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$32,748
2020	(5,245)
2021	(33,456)
2022	(26,891)
2023	(11,159)
Thereafter	17,192
Total	(\$26,811)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$440,255	(\$46,338)	(\$439,665)

1977 Fund Net Pension Liability - Unaudited

GREENDALE-POLICE DEPT - 7748100

Net Pension Liability as of 2017	(\$8,703)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,628
- Net Difference Between Projected and Actual Investment	(99,091)
- Change of Assumptions	27,496
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,208
Pension Expense/Income	53,817
Contributions	(77,693)
Total Activity in FY 2018	(37,635)
Net Pension Liability as of 2018	(\$46,338)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7748200
 Submission Unit Name: GREENDALE-FIRE DEPT

Wages: \$49,637 Proportionate Share: 0.0000589

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$924)	(\$5,178)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,579	\$2,390
Net Difference Between Projected and Actual	1,767	0
Change of Assumptions	0	11,473
Changes in Proportion and Differences Between	94	223
Total	\$11,440	\$14,086

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26)
Total	\$6,095

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,687

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,741
2020	(504)
2021	(3,657)
2022	(2,923)
2023	(1,223)
Thereafter	1,920
Total	(\$2,646)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$49,196	(\$5,178)	(\$49,130)

1977 Fund Net Pension Liability - Unaudited

GREENDALE-FIRE DEPT - 7748200

Net Pension Liability as of 2017	(\$924)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,371
- Net Difference Between Projected and Actual Investment	(10,433)
- Change of Assumptions	2,347
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53
Pension Expense/Income	6,095
Contributions	(8,687)
Total Activity in FY 2018	(4,254)
Net Pension Liability as of 2018	(\$5,178)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7749100
 Submission Unit Name: GREENFIELD-POLICE DEPT

Wages: \$2,137,556 Proportionate Share: 0.0025381

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$39,508)	(\$223,127)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$412,760	\$103,008
Net Difference Between Projected and Actual	76,153	0
Change of Assumptions	0	494,411
Changes in Proportion and Differences Between	10,756	11,858
Total	\$499,669	\$609,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(503)
Total	\$263,273

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$374,071

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$161,821
2020	(21,121)
2021	(156,963)
2022	(125,351)
2023	(52,065)
Thereafter	84,071
Total	(\$109,608)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,119,921	(\$223,127)	(\$2,117,083)

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-POLICE DEPT - 7749100

Net Pension Liability as of 2017	(\$39,508)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	274,800
- Net Difference Between Projected and Actual Investment	(445,466)
- Change of Assumptions	96,514
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,331
Pension Expense/Income	263,273
Contributions	(374,071)
Total Activity in FY 2018	(183,619)
Net Pension Liability as of 2018	(\$223,127)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7749200
 Submission Unit Name: GREENFIELD-FIRE DEPT

Wages: \$2,492,219 Proportionate Share: 0.0029592

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$44,919)	(\$260,147)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$481,242	\$120,099
Net Difference Between Projected and Actual	88,788	0
Change of Assumptions	0	576,440
Changes in Proportion and Differences Between	11,835	4,515
Total	\$581,865	\$701,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$307,539
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,065
Total	\$308,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$436,137

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$190,323
2020	(22,972)
2021	(181,351)
2022	(144,494)
2023	(58,554)
Thereafter	97,859
Total	(\$119,189)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,471,640	(\$260,147)	(\$2,468,332)

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-FIRE DEPT - 7749200

Net Pension Liability as of 2017	(\$44,919)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	321,404
- Net Difference Between Projected and Actual Investment	(504,276)
- Change of Assumptions	95,423
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(246)
Pension Expense/Income	308,604
Contributions	(436,137)
Total Activity in FY 2018	(215,228)
Net Pension Liability as of 2018	(\$260,147)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7750100
 Submission Unit Name: GREENSBURG-POLICE DEPT

Wages: \$1,040,093 Proportionate Share: 0.0012350

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$17,020)	(\$108,570)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$200,843	\$50,122
Net Difference Between Projected and Actual	37,055	0
Change of Assumptions	0	240,573
Changes in Proportion and Differences Between	8,500	13,081
Total	\$246,398	\$303,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,349
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,021)
Total	\$127,328

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,611

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$77,965
2020	(11,052)
2021	(77,150)
2022	(61,769)
2023	(26,241)
Thereafter	40,869
Total	(\$57,378)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,031,520	(\$108,570)	(\$1,030,140)

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-POLICE DEPT - 7750100

Net Pension Liability as of 2017	(\$17,020)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	135,663
- Net Difference Between Projected and Actual Investment	(187,665)
- Change of Assumptions	14,006
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,729
Pension Expense/Income	127,328
Contributions	(182,611)
Total Activity in FY 2018	(91,550)
Net Pension Liability as of 2018	(\$108,570)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7750200
 Submission Unit Name: GREENSBURG-FIRE DEPT

Wages: \$1,443,706 Proportionate Share: 0.0017142

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$25,228)	(\$150,697)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$278,773	\$69,571
Net Difference Between Projected and Actual	51,433	0
Change of Assumptions	0	333,919
Changes in Proportion and Differences Between	6,282	15,150
Total	\$336,488	\$418,640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,151
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,784)
Total	\$176,367

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$253,015

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$107,848
2020	(15,708)
2021	(107,454)
2022	(86,104)
2023	(36,623)
Thereafter	55,889
Total	(\$82,152)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,431,767	(\$150,697)	(\$1,429,851)

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-FIRE DEPT - 7750200

Net Pension Liability as of 2017	(\$25,228)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	186,882
- Net Difference Between Projected and Actual Investment	(281,656)
- Change of Assumptions	43,427
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,526
Pension Expense/Income	176,367
Contributions	(253,015)
Total Activity in FY 2018	(125,469)
Net Pension Liability as of 2018	(\$150,697)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7751100
 Submission Unit Name: GREENWOOD-POLICE DEPT

Wages: \$3,680,934 Proportionate Share: 0.0043707

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$67,653)	(\$384,233)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$710,788	\$177,384
Net Difference Between Projected and Actual	131,139	0
Change of Assumptions	0	851,394
Changes in Proportion and Differences Between	11,259	19,782
Total	\$853,186	\$1,048,560

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$454,231
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,098)
Total	\$452,133

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$644,167

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$277,433
2020	(37,600)
2021	(271,525)
2022	(217,088)
2023	(90,557)
Thereafter	143,963
Total	(\$195,374)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,650,580	(\$384,233)	(\$3,645,694)

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-POLICE DEPT - 7751100

Net Pension Liability as of 2017	(\$67,653)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	473,552
- Net Difference Between Projected and Actual Investment	(762,082)
- Change of Assumptions	160,507
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,477
Pension Expense/Income	452,133
Contributions	(644,167)
Total Activity in FY 2018	(316,580)
Net Pension Liability as of 2018	(\$384,233)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7751200
 Submission Unit Name: GREENWOOD-FIRE DEPT

Wages: \$2,590,941 Proportionate Share: 0.0030765

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$47,342)	(\$270,459)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$500,318	\$124,859
Net Difference Between Projected and Actual	92,307	0
Change of Assumptions	0	599,290
Changes in Proportion and Differences Between	56,627	189
Total	\$649,252	\$724,338

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$319,730
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,390
Total	\$331,120

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$453,417

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$208,147
2020	(13,602)
2021	(178,260)
2022	(139,942)
2023	(55,590)
Thereafter	104,161
Total	(\$75,086)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,569,614	(\$270,459)	(\$2,566,174)

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-FIRE DEPT - 7751200

Net Pension Liability as of 2017	(\$47,342)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	333,575
- Net Difference Between Projected and Actual Investment	(532,753)
- Change of Assumptions	108,819
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,461)
Pension Expense/Income	331,120
Contributions	(453,417)
Total Activity in FY 2018	(223,117)
Net Pension Liability as of 2018	(\$270,459)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7752100
 Submission Unit Name: GRIFFITH-POLICE DEPT

Wages: \$1,919,267 Proportionate Share: 0.0022789

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$41,545)	(\$200,341)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$370,608	\$92,489
Net Difference Between Projected and Actual	68,376	0
Change of Assumptions	0	443,920
Changes in Proportion and Differences Between	69,534	11,312
Total	\$508,518	\$547,721

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,339
Total	\$249,177

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$323,787

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$158,089
2020	(6,170)
2021	(128,140)
2022	(99,756)
2023	(37,410)
Thereafter	74,184
Total	(\$39,203)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,903,427	(\$200,341)	(\$1,900,879)

1977 Fund Net Pension Liability - Unaudited

GRIFFITH-POLICE DEPT - 7752100

Net Pension Liability as of 2017	(\$41,545)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	241,364
- Net Difference Between Projected and Actual Investment	(480,147)
- Change of Assumptions	177,484
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,887)
Pension Expense/Income	249,177
Contributions	(323,787)
Total Activity in FY 2018	(158,796)
Net Pension Liability as of 2018	(\$200,341)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7753100
 Submission Unit Name: HAMMOND-POLICE DEPT

Wages: \$13,146,641 Proportionate Share: 0.0156102

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$251,861)	(\$1,372,311)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,538,620	\$633,538
Net Difference Between Projected and Actual	468,369	0
Change of Assumptions	0	3,040,803
Changes in Proportion and Differences Between	108,318	198,077
Total	\$3,115,307	\$3,872,418

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,622,313
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,181)
Total	\$1,604,132

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,300,671

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$980,176
2020	(144,983)
2021	(980,458)
2022	(786,033)
2023	(331,136)
Thereafter	505,323
Total	(\$757,111)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,038,252	(\$1,372,311)	(\$13,020,801)

1977 Fund Net Pension Liability - Unaudited

HAMMOND-POLICE DEPT - 7753100

Net Pension Liability as of 2017	(\$251,861)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,682,261
- Net Difference Between Projected and Actual Investment	(2,856,966)
- Change of Assumptions	726,357
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,437
Pension Expense/Income	1,604,132
Contributions	(2,300,671)
Total Activity in FY 2018	(1,120,450)
Net Pension Liability as of 2018	(\$1,372,311)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7753200
 Submission Unit Name: HAMMOND-FIRE DEPT

Wages: \$9,796,822 Proportionate Share: 0.0116326

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$186,516)	(\$1,022,635)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,891,760	\$472,107
Net Difference Between Projected and Actual	349,025	0
Change of Assumptions	0	2,265,983
Changes in Proportion and Differences Between	69,095	170,458
Total	\$2,309,880	\$2,908,548

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,208,935
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,606)
Total	\$1,187,329

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,714,437

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$722,363
2020	(116,097)
2021	(738,686)
2022	(593,802)
2023	(247,529)
Thereafter	375,083
Total	(\$598,668)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,716,004	(\$1,022,635)	(\$9,703,000)

1977 Fund Net Pension Liability - Unaudited

HAMMOND-FIRE DEPT - 7753200

Net Pension Liability as of 2017	(\$186,516)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,254,643
- Net Difference Between Projected and Actual Investment	(2,113,556)
- Change of Assumptions	523,793
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,109
Pension Expense/Income	1,187,329
Contributions	(1,714,437)
Total Activity in FY 2018	(836,119)
Net Pension Liability as of 2018	(\$1,022,635)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7754100
 Submission Unit Name: HARTFORD CITY-POLICE DEPT

Wages: \$423,051 Proportionate Share: 0.0005023

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$8,547)	(\$44,158)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,687	\$20,386
Net Difference Between Projected and Actual	15,071	0
Change of Assumptions	0	97,846
Changes in Proportion and Differences Between	2,484	7,400
Total	\$99,242	\$125,632

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,202
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(887)
Total	\$51,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,033

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$31,239
2020	(4,966)
2021	(31,850)
2022	(25,594)
2023	(11,287)
Thereafter	16,068
Total	(\$26,390)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$419,541	(\$44,158)	(\$418,979)

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-POLICE DEPT - 7754100

Net Pension Liability as of 2017	(\$8,547)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,740
- Net Difference Between Projected and Actual Investment	(97,778)
- Change of Assumptions	29,997
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,148
Pension Expense/Income	51,315
Contributions	(74,033)
Total Activity in FY 2018	(35,611)
Net Pension Liability as of 2018	(\$44,158)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7754200
 Submission Unit Name: HARTFORD CITY-FIRE DEPT

Wages: \$233,201 Proportionate Share: 0.0002769

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$4,523)	(\$24,343)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,031	\$11,238
Net Difference Between Projected and Actual	8,308	0
Change of Assumptions	0	53,939
Changes in Proportion and Differences Between	447	4,372
Total	\$53,786	\$69,549

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,777
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(842)
Total	\$27,935

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,810

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,866
2020	(3,092)
2021	(17,912)
2022	(14,463)
2023	(6,124)
Thereafter	8,962
Total	(\$15,763)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$231,278	(\$24,343)	(\$230,968)

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-FIRE DEPT - 7754200

Net Pension Liability as of 2017	(\$4,523)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,792
- Net Difference Between Projected and Actual Investment	(51,406)
- Change of Assumptions	13,709
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	960
Pension Expense/Income	27,935
Contributions	(40,810)
Total Activity in FY 2018	(19,820)
Net Pension Liability as of 2018	(\$24,343)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7755100
 Submission Unit Name: HIGHLAND-POLICE DEPT

Wages: \$2,828,892 Proportionate Share: 0.0033590

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$50,096)	(\$295,294)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$546,260	\$136,325
Net Difference Between Projected and Actual	100,783	0
Change of Assumptions	0	654,319
Changes in Proportion and Differences Between	26,767	4,892
Total	\$673,810	\$795,536

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$349,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,902
Total	\$353,991

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$495,057

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$219,727
2020	(22,384)
2021	(202,162)
2022	(160,325)
2023	(66,501)
Thereafter	109,919
Total	(\$121,726)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,805,569	(\$295,294)	(\$2,801,814)

1977 Fund Net Pension Liability - Unaudited

HIGHLAND-POLICE DEPT - 7755100

Net Pension Liability as of 2017	(\$50,096)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	365,615
- Net Difference Between Projected and Actual Investment	(560,630)
- Change of Assumptions	94,974
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,091)
Pension Expense/Income	353,991
Contributions	(495,057)
Total Activity in FY 2018	(245,198)
Net Pension Liability as of 2018	(\$295,294)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7756100
 Submission Unit Name: HOBART-POLICE DEPT

Wages: \$4,847,860 Proportionate Share: 0.0057563

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$84,502)	(\$506,043)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$936,122	\$233,619
Net Difference Between Projected and Actual	172,712	0
Change of Assumptions	0	1,121,304
Changes in Proportion and Differences Between	119,955	2,143
Total	\$1,228,789	\$1,357,066

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$598,232
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	23,936
Total	\$622,168

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$848,374

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$392,082
2020	(22,823)
2021	(330,907)
2022	(259,212)
2023	(101,671)
Thereafter	194,254
Total	(\$128,277)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,807,888	(\$506,043)	(\$4,801,453)

1977 Fund Net Pension Liability - Unaudited

HOBART-POLICE DEPT - 7756100

Net Pension Liability as of 2017	(\$84,502)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	627,745
- Net Difference Between Projected and Actual Investment	(942,970)
- Change of Assumptions	142,614
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,724)
Pension Expense/Income	622,168
Contributions	(848,374)
Total Activity in FY 2018	(421,541)
Net Pension Liability as of 2018	(\$506,043)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7756200
 Submission Unit Name: HOBART-FIRE DEPT

Wages: \$3,542,683 Proportionate Share: 0.0042065

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$64,356)	(\$369,798)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$684,085	\$170,720
Net Difference Between Projected and Actual	126,212	0
Change of Assumptions	0	819,409
Changes in Proportion and Differences Between	74,064	1,192
Total	\$884,361	\$991,321

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$437,167
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,919
Total	\$451,086

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$619,970

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$282,949
2020	(20,249)
2021	(245,386)
2022	(192,994)
2023	(72,832)
Thereafter	141,552
Total	(\$106,960)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,513,434	(\$369,798)	(\$3,508,731)

1977 Fund Net Pension Liability - Unaudited

HOBART-FIRE DEPT - 7756200

Net Pension Liability as of 2017	(\$64,356)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	456,429
- Net Difference Between Projected and Actual Investment	(723,486)
- Change of Assumptions	143,186
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,687)
Pension Expense/Income	451,086
Contributions	(619,970)
Total Activity in FY 2018	(305,442)
Net Pension Liability as of 2018	(\$369,798)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7757100
 Submission Unit Name: HUNTINGBURG-POLICE DEPT

Wages: \$625,117 Proportionate Share: 0.0007423

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$10,664)	(\$65,256)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120,717	\$30,126
Net Difference Between Projected and Actual	22,272	0
Change of Assumptions	0	144,597
Changes in Proportion and Differences Between	10,338	3,828
Total	\$153,327	\$178,551

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,145
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,478
Total	\$78,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,396

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$48,951
2020	(4,553)
2021	(44,281)
2022	(35,036)
2023	(14,648)
Thereafter	24,343
Total	(\$25,224)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$619,998	(\$65,256)	(\$619,168)

1977 Fund Net Pension Liability - Unaudited

HUNTINGBURG-POLICE DEPT - 7757100

Net Pension Liability as of 2017	(\$10,664)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,157
- Net Difference Between Projected and Actual Investment	(118,520)
- Change of Assumptions	14,901
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,357)
Pension Expense/Income	78,623
Contributions	(109,396)
Total Activity in FY 2018	(54,592)
Net Pension Liability as of 2018	(\$65,256)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7758100
 Submission Unit Name: HUNTINGTON-POLICE DEPT

Wages: \$1,697,272 Proportionate Share: 0.0020153

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$30,743)	(\$177,167)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$327,740	\$81,791
Net Difference Between Projected and Actual	60,467	0
Change of Assumptions	0	392,572
Changes in Proportion and Differences Between	4,418	1,376
Total	\$392,625	\$475,739

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$209,443
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	553
Total	\$209,996

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$297,022

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$129,443
2020	(15,816)
2021	(123,677)
2022	(98,577)
2023	(40,459)
Thereafter	65,972
Total	(\$83,114)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,683,258	(\$177,167)	(\$1,681,005)

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-POLICE DEPT - 7758100

Net Pension Liability as of 2017	(\$30,743)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	218,751
- Net Difference Between Projected and Actual Investment	(345,431)
- Change of Assumptions	67,257
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25
Pension Expense/Income	209,996
Contributions	(297,022)
Total Activity in FY 2018	(146,424)
Net Pension Liability as of 2018	(\$177,167)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7758200
 Submission Unit Name: HUNTINGTON-FIRE DEPT

Wages: \$1,811,484 Proportionate Share: 0.0021509

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$33,510)	(\$189,088)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$349,792	\$87,294
Net Difference Between Projected and Actual	64,536	0
Change of Assumptions	0	418,986
Changes in Proportion and Differences Between	2,685	26,137
Total	\$417,013	\$532,417

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$223,535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,079)
Total	\$218,456

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$317,012

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$132,485
2020	(22,549)
2021	(137,667)
2022	(110,878)
2023	(46,408)
Thereafter	69,613
Total	(\$115,404)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,796,516	(\$189,088)	(\$1,794,112)

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-FIRE DEPT - 7758200

Net Pension Liability as of 2017	(\$33,510)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	232,851
- Net Difference Between Projected and Actual Investment	(377,899)
- Change of Assumptions	82,235
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,791
Pension Expense/Income	218,456
Contributions	(317,012)
Total Activity in FY 2018	(155,578)
Net Pension Liability as of 2018	(\$189,088)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7759100
 Submission Unit Name: INDIANAPOLIS-POLICE DEPT

Wages: \$102,519,037 Proportionate Share: 0.1217307

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$1,861,374)	(\$10,701,489)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,796,539	\$4,940,425
Net Difference Between Projected and Actual	3,652,403	0
Change of Assumptions	0	23,712,642
Changes in Proportion and Differences Between	631,855	310,321
Total	\$24,080,797	\$28,963,388

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,651,046
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	39,066
Total	\$12,690,112

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,940,351

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,824,404
2020	(949,755)
2021	(7,464,917)
2022	(5,948,763)
2023	(2,388,210)
Thereafter	4,044,650
Total	(\$4,882,591)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$101,674,259	(\$10,701,489)	(\$101,538,180)

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-POLICE DEPT - 7759100

Net Pension Liability as of 2017	(\$1,861,374)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,209,367
- Net Difference Between Projected and Actual Investment	(20,923,526)
- Change of Assumptions	4,128,608
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,324)
Pension Expense/Income	12,690,112
Contributions	(17,940,351)
Total Activity in FY 2018	(8,840,114)
Net Pension Liability as of 2018	(\$10,701,488)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7759200
 Submission Unit Name: INDIANAPOLIS-FIRE DEPT

Wages: \$87,701,975 Proportionate Share: 0.1041363

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$1,670,129)	(\$9,154,743)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,935,240	\$4,226,357
Net Difference Between Projected and Actual	3,124,506	0
Change of Assumptions	0	20,285,323
Changes in Proportion and Differences Between	695,774	984,570
Total	\$20,755,520	\$25,496,250

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,822,518
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,625)
Total	\$10,789,893

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,357,850

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$6,627,462
2020	(878,520)
2021	(6,452,011)
2022	(5,154,992)
2023	(2,166,565)
Thereafter	3,283,896
Total	(\$4,740,730)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$86,978,725	(\$9,154,743)	(\$86,862,309)

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-FIRE DEPT - 7759200

Net Pension Liability as of 2017	(\$1,670,129)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,231,327
- Net Difference Between Projected and Actual Investment	(18,926,278)
- Change of Assumptions	4,695,277
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,017
Pension Expense/Income	10,789,893
Contributions	(15,357,850)
Total Activity in FY 2018	(7,484,614)
Net Pension Liability as of 2018	(\$9,154,743)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7760100
 Submission Unit Name: JASONVILLE-POLICE DEPT

Wages: \$204,825 Proportionate Share: 0.0002432

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$3,853)	(\$21,380)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,551	\$9,870
Net Difference Between Projected and Actual	7,297	0
Change of Assumptions	0	47,374
Changes in Proportion and Differences Between	341	857
Total	\$47,189	\$58,101

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(123)
Total	\$25,152

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,844

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$15,431
2020	(2,099)
2021	(15,115)
2022	(12,086)
2023	(4,976)
Thereafter	7,933
Total	(\$10,912)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$203,130	(\$21,380)	(\$202,858)

1977 Fund Net Pension Liability - Unaudited

JASONVILLE-POLICE DEPT - 7760100

Net Pension Liability as of 2017	(\$3,853)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,272
- Net Difference Between Projected and Actual Investment	(43,578)
- Change of Assumptions	10,260
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	211
Pension Expense/Income	25,152
Contributions	(35,844)
Total Activity in FY 2018	(17,527)
Net Pension Liability as of 2018	(\$21,380)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7761100
 Submission Unit Name: JASPER-POLICE DEPT

Wages: \$1,261,635 Proportionate Share: 0.0014981

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$21,184)	(\$131,700)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$243,630	\$60,800
Net Difference Between Projected and Actual	44,949	0
Change of Assumptions	0	291,824
Changes in Proportion and Differences Between	8,017	9,323
Total	\$296,596	\$361,947

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,692
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(609)
Total	\$155,083

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,102

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$95,204
2020	(12,777)
2021	(92,957)
2022	(74,298)
2023	(29,808)
Thereafter	49,285
Total	(\$65,351)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,251,272	(\$131,700)	(\$1,249,597)

1977 Fund Net Pension Liability - Unaudited

JASPER-POLICE DEPT - 7761100

Net Pension Liability as of 2017	(\$21,184)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164,089
- Net Difference Between Projected and Actual Investment	(234,740)
- Change of Assumptions	25,027
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,127
Pension Expense/Income	155,083
Contributions	(221,102)
Total Activity in FY 2018	(110,516)
Net Pension Liability as of 2018	(\$131,700)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7762100
 Submission Unit Name: JEFFERSONVILLE-POLICE DEPT

Wages: \$5,168,010 Proportionate Share: 0.0061364

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$94,982)	(\$539,458)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$997,936	\$249,045
Net Difference Between Projected and Actual	184,117	0
Change of Assumptions	0	1,195,346
Changes in Proportion and Differences Between	26,549	41,021
Total	\$1,208,602	\$1,485,412

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$637,734
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,437)
Total	\$635,297

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$904,405

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$390,017
2020	(52,285)
2021	(380,712)
2022	(304,283)
2023	(126,599)
Thereafter	197,052
Total	(\$276,810)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,125,362	(\$539,458)	(\$5,118,502)

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-POLICE DEPT - 7762100

Net Pension Liability as of 2017	(\$94,982)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	664,861
- Net Difference Between Projected and Actual Investment	(1,069,933)
- Change of Assumptions	225,325
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,379
Pension Expense/Income	635,297
Contributions	(904,405)
Total Activity in FY 2018	(444,476)
Net Pension Liability as of 2018	(\$539,458)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7762200
 Submission Unit Name: JEFFERSONVILLE-FIRE DEPT

Wages: \$5,263,279 Proportionate Share: 0.0062496

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$96,342)	(\$549,410)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,016,346	\$253,639
Net Difference Between Projected and Actual	187,513	0
Change of Assumptions	0	1,217,396
Changes in Proportion and Differences Between	41,688	59,206
Total	\$1,245,547	\$1,530,241

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$649,499
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,974)
Total	\$646,525

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$884,757

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$396,725
2020	(53,736)
2021	(388,222)
2022	(310,383)
2023	(126,883)
Thereafter	197,805
Total	(\$284,694)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,219,911	(\$549,410)	(\$5,212,925)

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-FIRE DEPT - 7762200

Net Pension Liability as of 2017	(\$96,342)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	677,473
- Net Difference Between Projected and Actual Investment	(1,084,499)
- Change of Assumptions	223,625
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,435)
Pension Expense/Income	646,525
Contributions	(884,757)
Total Activity in FY 2018	(453,068)
Net Pension Liability as of 2018	(\$549,410)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7763100
 Submission Unit Name: KENDALLVILLE-POLICE DEPT

Wages: \$771,891 Proportionate Share: 0.0009165

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$13,843)	(\$80,571)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,046	\$37,196
Net Difference Between Projected and Actual	27,499	0
Change of Assumptions	0	178,530
Changes in Proportion and Differences Between	8,128	1,707
Total	\$184,673	\$217,433

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,507
Total	\$96,756

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,081

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$60,122
2020	(5,938)
2021	(54,990)
2022	(43,575)
2023	(18,167)
Thereafter	29,788
Total	(\$32,760)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$765,497	(\$80,571)	(\$764,472)

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-POLICE DEPT - 7763100

Net Pension Liability as of 2017	(\$13,843)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,603
- Net Difference Between Projected and Actual Investment	(155,267)
- Change of Assumptions	28,520
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,259)
Pension Expense/Income	96,756
Contributions	(135,081)
Total Activity in FY 2018	(66,728)
Net Pension Liability as of 2018	(\$80,571)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7763200
 Submission Unit Name: KENDALLVILLE-FIRE DEPT

Wages: \$470,689 Proportionate Share: 0.0005589

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$8,370)	(\$49,134)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,892	\$22,683
Net Difference Between Projected and Actual	16,769	0
Change of Assumptions	0	108,871
Changes in Proportion and Differences Between	6,921	2,321
Total	\$114,582	\$133,875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$58,085
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,146
Total	\$59,231

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,371

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$36,893
2020	(3,392)
2021	(33,305)
2022	(26,344)
2023	(11,250)
Thereafter	18,105
Total	(\$19,293)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$466,815	(\$49,134)	(\$466,190)

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-FIRE DEPT - 7763200

Net Pension Liability as of 2017	(\$8,370)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,804
- Net Difference Between Projected and Actual Investment	(93,738)
- Change of Assumptions	16,319
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,009)
Pension Expense/Income	59,231
Contributions	(82,371)
Total Activity in FY 2018	(40,764)
Net Pension Liability as of 2018	(\$49,134)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7764100
 Submission Unit Name: KNOX-POLICE DEPT

Wages: \$306,111 Proportionate Share: 0.0003635

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$5,906)	(\$31,956)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,114	\$14,753
Net Difference Between Projected and Actual	10,906	0
Change of Assumptions	0	70,808
Changes in Proportion and Differences Between	2,530	582
Total	\$72,550	\$86,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,777
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	438
Total	\$38,215

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,569

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$23,685
2020	(2,516)
2021	(21,971)
2022	(17,443)
2023	(7,193)
Thereafter	11,845
Total	(\$13,593)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$303,609	(\$31,956)	(\$303,203)

1977 Fund Net Pension Liability - Unaudited

KNOX-POLICE DEPT - 7764100

Net Pension Liability as of 2017	(\$5,906)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,136
- Net Difference Between Projected and Actual Investment	(67,076)
- Change of Assumptions	17,535
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(291)
Pension Expense/Income	38,215
Contributions	(53,569)
Total Activity in FY 2018	(26,050)
Net Pension Liability as of 2018	(\$31,956)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7765100
 Submission Unit Name: KOKOMO-POLICE DEPT

Wages: \$4,759,843 Proportionate Share: 0.0056518

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$99,494)	(\$496,856)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$919,128	\$229,378
Net Difference Between Projected and Actual	169,577	0
Change of Assumptions	0	1,100,947
Changes in Proportion and Differences Between	45,196	76,085
Total	\$1,133,901	\$1,406,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$587,372
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,951)
Total	\$583,421

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$833,372

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$357,513
2020	(49,860)
2021	(352,350)
2022	(281,957)
2023	(124,463)
Thereafter	178,608
Total	(\$272,509)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,720,605	(\$496,856)	(\$4,714,287)

1977 Fund Net Pension Liability - Unaudited

KOKOMO-POLICE DEPT - 7765100

Net Pension Liability as of 2017	(\$99,494)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	601,728
- Net Difference Between Projected and Actual Investment	(1,144,044)
- Change of Assumptions	387,210
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,695
Pension Expense/Income	583,421
Contributions	(833,372)
Total Activity in FY 2018	(397,362)
Net Pension Liability as of 2018	(\$496,856)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7765200
 Submission Unit Name: KOKOMO-FIRE DEPT

Wages: \$4,793,973 Proportionate Share: 0.0056923

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$94,092)	(\$500,417)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$925,714	\$231,021
Net Difference Between Projected and Actual	170,792	0
Change of Assumptions	0	1,108,837
Changes in Proportion and Differences Between	12,329	119,759
Total	\$1,108,835	\$1,459,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$591,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,310)
Total	\$569,271

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$838,966

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$341,744
2020	(68,549)
2021	(373,207)
2022	(302,309)
2023	(129,770)
Thereafter	181,309
Total	(\$350,782)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,754,432	(\$500,417)	(\$4,748,069)

1977 Fund Net Pension Liability - Unaudited

KOKOMO-FIRE DEPT - 7765200

Net Pension Liability as of 2017	(\$94,092)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	611,450
- Net Difference Between Projected and Actual Investment	(1,071,506)
- Change of Assumptions	298,521
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,905
Pension Expense/Income	569,271
Contributions	(838,966)
Total Activity in FY 2018	(406,325)
Net Pension Liability as of 2018	(\$500,417)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7766100
 Submission Unit Name: LAFAYETTE-POLICE DEPT

Wages: \$8,767,358 Proportionate Share: 0.0104103

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$160,574)	(\$915,182)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,692,982	\$422,501
Net Difference Between Projected and Actual	312,351	0
Change of Assumptions	0	2,027,884
Changes in Proportion and Differences Between	29,066	17,992
Total	\$2,034,399	\$2,468,377

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,081,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	988
Total	\$1,082,894

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,534,277

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$666,783
2020	(83,575)
2021	(640,746)
2022	(511,085)
2023	(208,931)
Thereafter	343,576
Total	(\$433,978)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,695,091	(\$915,182)	(\$8,683,453)

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-POLICE DEPT - 7766100

Net Pension Liability as of 2017	(\$160,574)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,128,422
- Net Difference Between Projected and Actual Investment	(1,807,710)
- Change of Assumptions	373,863
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,200
Pension Expense/Income	1,082,894
Contributions	(1,534,277)
Total Activity in FY 2018	(754,608)
Net Pension Liability as of 2018	(\$915,182)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7766200
 Submission Unit Name: LAFAYETTE-FIRE DEPT

Wages: \$8,529,733 Proportionate Share: 0.0101281

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$158,581)	(\$890,373)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,647,089	\$411,048
Net Difference Between Projected and Actual	303,884	0
Change of Assumptions	0	1,972,912
Changes in Proportion and Differences Between	17,209	17,023
Total	\$1,968,182	\$2,400,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,052,578
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,170)
Total	\$1,051,408

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,492,693

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$646,578
2020	(83,439)
2021	(625,507)
2022	(499,361)
2023	(204,776)
Thereafter	333,704
Total	(\$432,801)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,459,387	(\$890,373)	(\$8,448,064)

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-FIRE DEPT - 7766200

Net Pension Liability as of 2017	(\$158,581)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,095,745
- Net Difference Between Projected and Actual Investment	(1,789,864)
- Change of Assumptions	399,026
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,586
Pension Expense/Income	1,051,408
Contributions	(1,492,693)
Total Activity in FY 2018	(731,792)
Net Pension Liability as of 2018	(\$890,373)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7767100
 Submission Unit Name: LAPORTE-POLICE DEPT

Wages: \$2,058,839 Proportionate Share: 0.0024446

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$39,952)	(\$214,908)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$397,555	\$99,214
Net Difference Between Projected and Actual	73,348	0
Change of Assumptions	0	476,198
Changes in Proportion and Differences Between	9,075	7,651
Total	\$479,978	\$583,063

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$254,059
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	152
Total	\$254,211

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$360,297

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$156,498
2020	(19,705)
2021	(150,543)
2022	(120,096)
2023	(49,951)
Thereafter	80,712
Total	(\$103,085)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,041,826	(\$214,908)	(\$2,039,093)

1977 Fund Net Pension Liability - Unaudited

LAPORTE-POLICE DEPT - 7767100

Net Pension Liability as of 2017	(\$39,952)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	262,996
- Net Difference Between Projected and Actual Investment	(454,137)
- Change of Assumptions	121,372
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	899
Pension Expense/Income	254,211
Contributions	(360,297)
Total Activity in FY 2018	(174,956)
Net Pension Liability as of 2018	(\$214,908)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7767200
 Submission Unit Name: LAPORTE-FIRE DEPT

Wages: \$2,199,001 Proportionate Share: 0.0026111

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$41,451)	(\$229,545)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$424,632	\$105,971
Net Difference Between Projected and Actual	78,343	0
Change of Assumptions	0	508,632
Changes in Proportion and Differences Between	10,038	176
Total	\$513,013	\$614,779

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$271,362
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,694
Total	\$273,056

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$384,825

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$168,686
2020	(19,518)
2021	(159,267)
2022	(126,746)
2023	(51,648)
Thereafter	86,727
Total	(\$101,766)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,180,893	(\$229,545)	(\$2,177,974)

1977 Fund Net Pension Liability - Unaudited

LAPORTE-FIRE DEPT - 7767200

Net Pension Liability as of 2017	(\$41,451)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	281,989
- Net Difference Between Projected and Actual Investment	(468,938)
- Change of Assumptions	111,364
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(740)
Pension Expense/Income	273,056
Contributions	(384,825)
Total Activity in FY 2018	(188,094)
Net Pension Liability as of 2018	(\$229,545)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7768100
 Submission Unit Name: LAWRENCE-POLICE DEPT

Wages: \$3,741,690 Proportionate Share: 0.0044428

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$69,336)	(\$390,572)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$722,513	\$180,310
Net Difference Between Projected and Actual	133,302	0
Change of Assumptions	0	865,439
Changes in Proportion and Differences Between	36,447	19,041
Total	\$892,262	\$1,064,790

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$461,725
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,254
Total	\$463,979

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$654,791

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$286,396
2020	(33,834)
2021	(271,617)
2022	(216,282)
2023	(86,595)
Thereafter	149,404
Total	(\$172,528)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,710,801	(\$390,572)	(\$3,705,834)

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-POLICE DEPT - 7768100

Net Pension Liability as of 2017	(\$69,336)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	480,862
- Net Difference Between Projected and Actual Investment	(782,139)
- Change of Assumptions	171,634
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(781)
Pension Expense/Income	463,979
Contributions	(654,791)
Total Activity in FY 2018	(321,236)
Net Pension Liability as of 2018	(\$390,572)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7768200
 Submission Unit Name: LAWRENCE-FIRE DEPT

Wages: \$5,190,088 Proportionate Share: 0.0061626

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$95,571)	(\$541,761)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,002,197	\$250,108
Net Difference Between Projected and Actual	184,903	0
Change of Assumptions	0	1,200,449
Changes in Proportion and Differences Between	16,642	75,974
Total	\$1,203,742	\$1,526,531

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$640,457
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,560)
Total	\$626,897

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$908,259

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$380,574
2020	(63,617)
2021	(393,446)
2022	(316,691)
2023	(131,349)
Thereafter	201,740
Total	(\$322,789)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,147,245	(\$541,761)	(\$5,140,356)

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-FIRE DEPT - 7768200

Net Pension Liability as of 2017	(\$95,571)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	667,538
- Net Difference Between Projected and Actual Investment	(1,076,926)
- Change of Assumptions	229,036
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,524
Pension Expense/Income	626,897
Contributions	(908,259)
Total Activity in FY 2018	(446,190)
Net Pension Liability as of 2018	(\$541,761)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7769100
 Submission Unit Name: LAWRENCEBURG-POLICE DEPT

Wages: \$1,234,056 Proportionate Share: 0.0014653

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$23,946)	(\$128,816)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,295	\$59,469
Net Difference Between Projected and Actual	43,965	0
Change of Assumptions	0	285,434
Changes in Proportion and Differences Between	9,843	12,954
Total	\$292,103	\$357,857

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,283
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(543)
Total	\$151,740

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$215,960

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$93,171
2020	(12,446)
2021	(90,870)
2022	(72,620)
2023	(30,151)
Thereafter	47,162
Total	(\$65,754)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,223,876	(\$128,816)	(\$1,222,238)

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-POLICE DEPT - 7769100

Net Pension Liability as of 2017	(\$23,946)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	157,640
- Net Difference Between Projected and Actual Investment	(272,200)
- Change of Assumptions	72,739
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,171
Pension Expense/Income	151,740
Contributions	(215,960)
Total Activity in FY 2018	(104,870)
Net Pension Liability as of 2018	(\$128,816)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7769200
 Submission Unit Name: LAWRENCEBURG-FIRE DEPT

Wages: \$478,558 Proportionate Share: 0.0005682

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$8,984)	(\$49,951)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,404	\$23,060
Net Difference Between Projected and Actual	17,048	0
Change of Assumptions	0	110,683
Changes in Proportion and Differences Between	10,791	3,552
Total	\$120,243	\$137,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,051
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,460
Total	\$60,511

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,748

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$37,799
2020	(3,155)
2021	(33,566)
2022	(26,489)
2023	(10,290)
Thereafter	18,649
Total	(\$17,052)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$474,583	(\$49,951)	(\$473,948)

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-FIRE DEPT - 7769200

Net Pension Liability as of 2017	(\$8,984)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,397
- Net Difference Between Projected and Actual Investment	(101,565)
- Change of Assumptions	23,690
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,252)
Pension Expense/Income	60,511
Contributions	(83,748)
Total Activity in FY 2018	(40,967)
Net Pension Liability as of 2018	(\$49,951)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7770100
 Submission Unit Name: LEBANON-POLICE DEPT

Wages: \$1,870,556 Proportionate Share: 0.0022211

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$33,811)	(\$195,259)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$361,208	\$90,143
Net Difference Between Projected and Actual	66,642	0
Change of Assumptions	0	432,661
Changes in Proportion and Differences Between	32,814	360
Total	\$460,664	\$523,164

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$230,831
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,527
Total	\$236,358

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$340,155

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$147,578
2020	(12,515)
2021	(131,391)
2022	(103,727)
2023	(40,735)
Thereafter	78,290
Total	(\$62,500)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,855,150	(\$195,259)	(\$1,852,667)

1977 Fund Net Pension Liability - Unaudited

LEBANON-POLICE DEPT - 7770100

Net Pension Liability as of 2017	(\$33,811)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	241,153
- Net Difference Between Projected and Actual Investment	(379,765)
- Change of Assumptions	73,059
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,902
Pension Expense/Income	236,358
Contributions	(340,155)
Total Activity in FY 2018	(161,448)
Net Pension Liability as of 2018	(\$195,259)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7770200
 Submission Unit Name: LEBANON-FIRE DEPT

Wages: \$1,847,452 Proportionate Share: 0.0021936

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$31,591)	(\$192,842)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$356,736	\$89,027
Net Difference Between Projected and Actual	65,817	0
Change of Assumptions	0	427,304
Changes in Proportion and Differences Between	38,504	907
Total	\$461,057	\$517,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$227,973
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,705
Total	\$234,678

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$336,477

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$146,999
2020	(11,113)
2021	(128,517)
2022	(101,195)
2023	(39,864)
Thereafter	77,509
Total	(\$56,181)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,832,181	(\$192,842)	(\$1,829,729)

1977 Fund Net Pension Liability - Unaudited

LEBANON-FIRE DEPT - 7770200

Net Pension Liability as of 2017	(\$31,591)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	239,761
- Net Difference Between Projected and Actual Investment	(351,283)
- Change of Assumptions	45,215
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,855
Pension Expense/Income	234,678
Contributions	(336,477)
Total Activity in FY 2018	(161,251)
Net Pension Liability as of 2018	(\$192,842)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7771100
 Submission Unit Name: LIGONIER-POLICE DEPT

Wages: \$457,631 Proportionate Share: 0.0005434

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$8,185)	(\$47,771)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$88,371	\$22,054
Net Difference Between Projected and Actual	16,304	0
Change of Assumptions	0	105,852
Changes in Proportion and Differences Between	6,962	3,714
Total	\$111,637	\$131,620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,474
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	740
Total	\$57,214

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,085

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$35,492
2020	(3,675)
2021	(32,758)
2022	(25,990)
2023	(10,898)
Thereafter	17,846
Total	(\$19,983)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$453,869	(\$47,771)	(\$453,262)

1977 Fund Net Pension Liability - Unaudited

LIGONIER-POLICE DEPT - 7771100

Net Pension Liability as of 2017	(\$8,185)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,076
- Net Difference Between Projected and Actual Investment	(91,760)
- Change of Assumptions	16,569
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(600)
Pension Expense/Income	57,214
Contributions	(80,085)
Total Activity in FY 2018	(39,586)
Net Pension Liability as of 2018	(\$47,771)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7771200
 Submission Unit Name: LIGONIER-FIRE DEPT

Wages: \$145,819 Proportionate Share: 0.0001731

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$2,625)	(\$15,217)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,151	\$7,025
Net Difference Between Projected and Actual	5,194	0
Change of Assumptions	0	33,719
Changes in Proportion and Differences Between	1,776	1,119
Total	\$35,121	\$41,863

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,990
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	121
Total	\$18,111

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,518

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,195
2020	(1,282)
2021	(10,547)
2022	(8,391)
2023	(3,476)
Thereafter	5,759
Total	(\$6,742)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$144,580	(\$15,217)	(\$144,386)

1977 Fund Net Pension Liability - Unaudited

LIGONIER-FIRE DEPT - 7771200

Net Pension Liability as of 2017	(\$2,625)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,804
- Net Difference Between Projected and Actual Investment	(29,469)
- Change of Assumptions	5,550
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70)
Pension Expense/Income	18,111
Contributions	(25,518)
Total Activity in FY 2018	(12,592)
Net Pension Liability as of 2018	(\$15,217)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7772100
 Submission Unit Name: LINTON-POLICE DEPT

Wages: \$391,051 Proportionate Share: 0.0004643

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$6,929)	(\$40,817)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,507	\$18,844
Net Difference Between Projected and Actual	13,931	0
Change of Assumptions	0	90,444
Changes in Proportion and Differences Between	1,843	18,445
Total	\$91,281	\$127,733

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,253
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,524)
Total	\$44,729

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,434

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$26,171
2020	(7,296)
2021	(32,145)
2022	(26,362)
2023	(11,626)
Thereafter	14,806
Total	(\$36,452)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$387,802	(\$40,817)	(\$387,283)

1977 Fund Net Pension Liability - Unaudited

LINTON-POLICE DEPT - 7772100

Net Pension Liability as of 2017	(\$6,929)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,533
- Net Difference Between Projected and Actual Investment	(77,554)
- Change of Assumptions	13,196
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,642
Pension Expense/Income	44,729
Contributions	(68,434)
Total Activity in FY 2018	(33,888)
Net Pension Liability as of 2018	(\$40,817)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7772200
 Submission Unit Name: LINTON-FIRE DEPT

Wages: \$317,200 Proportionate Share: 0.0003766

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$5,886)	(\$33,107)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,245	\$15,284
Net Difference Between Projected and Actual	11,300	0
Change of Assumptions	0	73,360
Changes in Proportion and Differences Between	569	6,432
Total	\$73,114	\$95,076

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,206)
Total	\$37,933

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,510

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$22,882
2020	(4,263)
2021	(24,419)
2022	(19,729)
2023	(8,537)
Thereafter	12,104
Total	(\$21,962)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$314,551	(\$33,107)	(\$314,130)

1977 Fund Net Pension Liability - Unaudited

LINTON-FIRE DEPT - 7772200

Net Pension Liability as of 2017	(\$5,886)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,754
- Net Difference Between Projected and Actual Investment	(66,417)
- Change of Assumptions	14,684
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,335
Pension Expense/Income	37,933
Contributions	(55,510)
Total Activity in FY 2018	(27,221)
Net Pension Liability as of 2018	(\$33,107)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7773100
 Submission Unit Name: LOGANSPORT-POLICE DEPT

Wages: \$1,852,508 Proportionate Share: 0.0021996

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$31,264)	(\$193,369)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$357,712	\$89,270
Net Difference Between Projected and Actual	65,997	0
Change of Assumptions	0	428,473
Changes in Proportion and Differences Between	40,235	20,027
Total	\$463,944	\$537,770

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$228,597
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,248
Total	\$233,845

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$324,189

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$145,924
2020	(12,619)
2021	(130,344)
2022	(102,948)
2023	(43,236)
Thereafter	69,397
Total	(\$73,826)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,837,192	(\$193,369)	(\$1,834,733)

1977 Fund Net Pension Liability - Unaudited

LOGANSPORT-POLICE DEPT - 7773100

Net Pension Liability as of 2017	(\$31,264)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	240,783
- Net Difference Between Projected and Actual Investment	(346,785)
- Change of Assumptions	39,154
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,913)
Pension Expense/Income	233,845
Contributions	(324,189)
Total Activity in FY 2018	(162,105)
Net Pension Liability as of 2018	(\$193,369)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7773200
 Submission Unit Name: LOGANSPORT-FIRE DEPT

Wages: \$1,503,999 Proportionate Share: 0.0017858

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$28,127)	(\$156,992)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$290,417	\$72,476
Net Difference Between Projected and Actual	53,581	0
Change of Assumptions	0	347,867
Changes in Proportion and Differences Between	30,101	11,958
Total	\$374,099	\$432,301

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,592
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,124
Total	\$189,716

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$263,200

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$118,336
2020	(10,382)
2021	(105,960)
2022	(83,718)
2023	(33,978)
Thereafter	57,500
Total	(\$58,202)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,491,570	(\$156,992)	(\$1,489,574)

1977 Fund Net Pension Liability - Unaudited

LOGANSPOUR-FIRE DEPT - 7773200

Net Pension Liability as of 2017	(\$28,127)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	193,057
- Net Difference Between Projected and Actual Investment	(317,777)
- Change of Assumptions	72,832
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,493)
Pension Expense/Income	189,716
Contributions	(263,200)
Total Activity in FY 2018	(128,865)
Net Pension Liability as of 2018	(\$156,992)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7774100
 Submission Unit Name: LOOGOOTEE-POLICE DEPT

Wages: \$145,184 Proportionate Share: 0.0001724

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$2,243)	(\$15,156)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,037	\$6,997
Net Difference Between Projected and Actual	5,173	0
Change of Assumptions	0	33,583
Changes in Proportion and Differences Between	5,222	943
Total	\$38,432	\$41,523

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,917
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	953
Total	\$18,870

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,407

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,980
2020	(446)
2021	(9,673)
2022	(7,526)
2023	(2,990)
Thereafter	5,564
Total	(\$3,091)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$143,995	(\$15,156)	(\$143,803)

1977 Fund Net Pension Liability - Unaudited

LOGOOTEETEE-POLICE DEPT - 7774100

Net Pension Liability as of 2017	(\$2,243)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,056
- Net Difference Between Projected and Actual Investment	(24,439)
- Change of Assumptions	(36)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(957)
Pension Expense/Income	18,870
Contributions	(25,407)
Total Activity in FY 2018	(12,913)
Net Pension Liability as of 2018	(\$15,156)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7775100
 Submission Unit Name: LOWELL-POLICE DEPT

Wages: \$1,233,848 Proportionate Share: 0.0014651

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$20,218)	(\$128,799)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,263	\$59,461
Net Difference Between Projected and Actual	43,959	0
Change of Assumptions	0	285,395
Changes in Proportion and Differences Between	19,258	466
Total	\$301,480	\$345,322

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,263
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,609
Total	\$155,872

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$215,923

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$97,311
2020	(8,291)
2021	(86,705)
2022	(68,457)
2023	(27,105)
Thereafter	49,405
Total	(\$43,842)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,223,709	(\$128,799)	(\$1,222,071)

1977 Fund Net Pension Liability - Unaudited

LOWELL-POLICE DEPT - 7775100

Net Pension Liability as of 2017	(\$20,218)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	160,915
- Net Difference Between Projected and Actual Investment	(222,981)
- Change of Assumptions	17,012
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,476)
Pension Expense/Income	155,872
Contributions	(215,923)
Total Activity in FY 2018	(108,581)
Net Pension Liability as of 2018	(\$128,799)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7776100
 Submission Unit Name: MADISON-POLICE DEPT

Wages: \$1,336,735 Proportionate Share: 0.0015872

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$26,391)	(\$139,533)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$258,120	\$64,416
Net Difference Between Projected and Actual	47,622	0
Change of Assumptions	0	309,180
Changes in Proportion and Differences Between	25,773	3,212
Total	\$331,515	\$376,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,952
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,042
Total	\$169,994

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,927

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$106,553
2020	(7,850)
2021	(92,799)
2022	(73,030)
2023	(30,123)
Thereafter	51,956
Total	(\$45,293)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,325,692	(\$139,533)	(\$1,323,917)

1977 Fund Net Pension Liability - Unaudited

MADISON-POLICE DEPT - 7776100

Net Pension Liability as of 2017	(\$26,391)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	170,356
- Net Difference Between Projected and Actual Investment	(300,824)
- Change of Assumptions	85,562
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,303)
Pension Expense/Income	169,994
Contributions	(233,927)
Total Activity in FY 2018	(113,142)
Net Pension Liability as of 2018	(\$139,533)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7777100
 Submission Unit Name: MARION-POLICE DEPT

Wages: \$2,951,444 Proportionate Share: 0.0035045

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$55,581)	(\$308,085)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$569,922	\$142,230
Net Difference Between Projected and Actual	105,149	0
Change of Assumptions	0	682,662
Changes in Proportion and Differences Between	7,399	42,262
Total	\$682,470	\$867,154

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$364,210
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,151)
Total	\$357,059

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$517,909

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$216,981
2020	(35,618)
2021	(223,183)
2022	(179,534)
2023	(76,094)
Thereafter	112,764
Total	(\$184,684)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,927,096	(\$308,085)	(\$2,923,178)

1977 Fund Net Pension Liability - Unaudited

MARION-POLICE DEPT - 7777100

Net Pension Liability as of 2017	(\$55,581)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	378,520
- Net Difference Between Projected and Actual Investment	(628,686)
- Change of Assumptions	148,676
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,836
Pension Expense/Income	357,059
Contributions	(517,909)
Total Activity in FY 2018	(252,504)
Net Pension Liability as of 2018	(\$308,085)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7777200
 Submission Unit Name: MARION-FIRE DEPT

Wages: \$2,620,713 Proportionate Share: 0.0031118

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$51,203)	(\$273,562)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$506,059	\$126,292
Net Difference Between Projected and Actual	93,366	0
Change of Assumptions	0	606,166
Changes in Proportion and Differences Between	5,101	45,443
Total	\$604,526	\$777,901

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$323,398
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,581)
Total	\$314,817

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$458,627

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$190,436
2020	(33,858)
2021	(200,405)
2022	(161,648)
2023	(67,730)
Thereafter	99,830
Total	(\$173,375)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,599,097	(\$273,562)	(\$2,595,619)

1977 Fund Net Pension Liability - Unaudited

MARION-FIRE DEPT - 7777200

Net Pension Liability as of 2017	(\$51,203)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	334,468
- Net Difference Between Projected and Actual Investment	(582,670)
- Change of Assumptions	159,693
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,960
Pension Expense/Income	314,817
Contributions	(458,627)
Total Activity in FY 2018	(222,359)
Net Pension Liability as of 2018	(\$273,562)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7781100
 Submission Unit Name: MARTINSVILLE-POLICE DEPT

Wages: \$1,260,616 Proportionate Share: 0.0014968

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$22,918)	(\$131,585)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$243,418	\$60,747
Net Difference Between Projected and Actual	44,910	0
Change of Assumptions	0	291,570
Changes in Proportion and Differences Between	17,349	8,361
Total	\$305,677	\$360,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,149
Total	\$157,706

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,606

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$97,878
2020	(10,009)
2021	(90,120)
2022	(71,477)
2023	(30,466)
Thereafter	49,193
Total	(\$55,001)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,250,186	(\$131,585)	(\$1,248,513)

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-POLICE DEPT - 7781100

Net Pension Liability as of 2017	(\$22,918)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,396
- Net Difference Between Projected and Actual Investment	(257,671)
- Change of Assumptions	51,214
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,706)
Pension Expense/Income	157,706
Contributions	(220,606)
Total Activity in FY 2018	(108,667)
Net Pension Liability as of 2018	(\$131,585)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7781200
 Submission Unit Name: MARTINSVILLE-FIRE DEPT

Wages: \$1,010,732 Proportionate Share: 0.0012001

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$18,097)	(\$105,502)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$195,167	\$48,706
Net Difference Between Projected and Actual	36,008	0
Change of Assumptions	0	233,775
Changes in Proportion and Differences Between	12,930	8,836
Total	\$244,105	\$291,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,722
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	713
Total	\$125,435

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,876

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$77,464
2020	(9,037)
2021	(73,268)
2022	(58,321)
2023	(23,727)
Thereafter	39,677
Total	(\$47,212)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,002,371	(\$105,502)	(\$1,001,029)

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-FIRE DEPT - 7781200

Net Pension Liability as of 2017	(\$18,097)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	130,450
- Net Difference Between Projected and Actual Investment	(202,929)
- Change of Assumptions	36,908
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(393)
Pension Expense/Income	125,435
Contributions	(176,876)
Total Activity in FY 2018	(87,405)
Net Pension Liability as of 2018	(\$105,502)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7782100
 Submission Unit Name: MERRILLVILLE-POLICE DEPT

Wages: \$3,809,995 Proportionate Share: 0.0045239

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$67,673)	(\$397,701)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$735,702	\$183,602
Net Difference Between Projected and Actual	135,735	0
Change of Assumptions	0	881,237
Changes in Proportion and Differences Between	73,694	1,076
Total	\$945,131	\$1,065,915

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$470,153
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,017
Total	\$485,170

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$666,743

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$304,345
2020	(21,731)
2021	(263,855)
2022	(207,510)
2023	(83,882)
Thereafter	151,849
Total	(\$120,784)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,778,539	(\$397,701)	(\$3,773,481)

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-POLICE DEPT - 7782100

Net Pension Liability as of 2017	(\$67,673)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	492,230
- Net Difference Between Projected and Actual Investment	(757,751)
- Change of Assumptions	130,964
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,898)
Pension Expense/Income	485,170
Contributions	(666,743)
Total Activity in FY 2018	(330,028)
Net Pension Liability as of 2018	(\$397,701)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7782200
 Submission Unit Name: MERRILLVILLE-FIRE DEPT

Wages: \$759,703 Proportionate Share: 0.0009021

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$13,601)	(\$79,305)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,705	\$36,612
Net Difference Between Projected and Actual	27,067	0
Change of Assumptions	0	175,725
Changes in Proportion and Differences Between	31,514	5,491
Total	\$205,286	\$217,828

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,752
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,255
Total	\$100,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,948

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$63,951
2020	(1,071)
2021	(49,352)
2022	(38,116)
2023	(17,108)
Thereafter	29,154
Total	(\$12,542)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$753,469	(\$79,305)	(\$752,461)

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-FIRE DEPT - 7782200

Net Pension Liability as of 2017	(\$13,601)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	98,061
- Net Difference Between Projected and Actual Investment	(152,502)
- Change of Assumptions	27,703
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,025)
Pension Expense/Income	100,007
Contributions	(132,948)
Total Activity in FY 2018	(65,704)
Net Pension Liability as of 2018	(\$79,305)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7783100
 Submission Unit Name: MICHIGAN CITY-POLICE DEPT

Wages: \$4,470,151 Proportionate Share: 0.0053078

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$82,736)	(\$466,615)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$863,185	\$215,416
Net Difference Between Projected and Actual	159,255	0
Change of Assumptions	0	1,033,938
Changes in Proportion and Differences Between	6,729	69,536
Total	\$1,029,169	\$1,318,890

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$551,621
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,862)
Total	\$539,759

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$782,282

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$327,602
2020	(54,976)
2021	(339,056)
2022	(272,947)
2023	(118,720)
Thereafter	168,376
Total	(\$289,721)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,433,283	(\$466,615)	(\$4,427,349)

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-POLICE DEPT - 7783100

Net Pension Liability as of 2017	(\$82,736)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	574,573
- Net Difference Between Projected and Actual Investment	(933,107)
- Change of Assumptions	203,563
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,615
Pension Expense/Income	539,759
Contributions	(782,282)
Total Activity in FY 2018	(383,879)
Net Pension Liability as of 2018	(\$466,615)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7783200
 Submission Unit Name: MICHIGAN CITY-FIRE DEPT

Wages: \$4,561,691 Proportionate Share: 0.0054165

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$71,700)	(\$476,171)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$880,862	\$219,828
Net Difference Between Projected and Actual	162,517	0
Change of Assumptions	0	1,055,112
Changes in Proportion and Differences Between	6,480	71,533
Total	\$1,049,859	\$1,346,473

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$562,918
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,098)
Total	\$549,820

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$798,289

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$333,317
2020	(57,096)
2021	(346,993)
2022	(279,531)
2023	(119,415)
Thereafter	173,104
Total	(\$296,614)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,524,073	(\$476,171)	(\$4,518,018)

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-FIRE DEPT - 7783200

Net Pension Liability as of 2017	(\$71,700)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	597,601
- Net Difference Between Projected and Actual Investment	(784,146)
- Change of Assumptions	17,330
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,213
Pension Expense/Income	549,820
Contributions	(798,289)
Total Activity in FY 2018	(404,471)
Net Pension Liability as of 2018	(\$476,171)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7784100
 Submission Unit Name: MISHAWAKA-POLICE DEPT

Wages: \$5,804,845 Proportionate Share: 0.0068926

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$112,220)	(\$605,936)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,120,914	\$279,735
Net Difference Between Projected and Actual	206,806	0
Change of Assumptions	0	1,342,650
Changes in Proportion and Differences Between	30,246	31,626
Total	\$1,357,966	\$1,654,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$716,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(123)
Total	\$716,201

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,015,850

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$440,698
2020	(56,110)
2021	(425,009)
2022	(339,162)
2023	(142,629)
Thereafter	226,167
Total	(\$296,045)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,756,970	(\$605,936)	(\$5,749,265)

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-POLICE DEPT - 7784100

Net Pension Liability as of 2017	(\$112,220)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	741,899
- Net Difference Between Projected and Actual Investment	(1,274,836)
- Change of Assumptions	335,853
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,017
Pension Expense/Income	716,201
Contributions	(1,015,850)
Total Activity in FY 2018	(493,716)
Net Pension Liability as of 2018	(\$605,936)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7784200
 Submission Unit Name: MISHAWAKA-FIRE DEPT

Wages: \$5,893,797 Proportionate Share: 0.0069982

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$114,001)	(\$615,220)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,138,087	\$284,021
Net Difference Between Projected and Actual	209,974	0
Change of Assumptions	0	1,363,221
Changes in Proportion and Differences Between	47,970	32,406
Total	\$1,396,031	\$1,679,648

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$727,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,037
Total	\$731,335

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,031,420

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$451,608
2020	(52,811)
2021	(427,363)
2022	(340,200)
2023	(143,715)
Thereafter	228,864
Total	(\$283,617)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,845,171	(\$615,220)	(\$5,837,348)

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-FIRE DEPT - 7784200

Net Pension Liability as of 2017	(\$114,001)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	753,209
- Net Difference Between Projected and Actual Investment	(1,295,191)
- Change of Assumptions	341,930
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,082)
Pension Expense/Income	731,335
Contributions	(1,031,420)
Total Activity in FY 2018	(501,219)
Net Pension Liability as of 2018	(\$615,220)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7785100
 Submission Unit Name: MITCHELL-POLICE DEPT

Wages: \$323,863 Proportionate Share: 0.0003846

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$5,584)	(\$33,811)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,546	\$15,609
Net Difference Between Projected and Actual	11,540	0
Change of Assumptions	0	74,918
Changes in Proportion and Differences Between	9,145	14,514
Total	\$83,231	\$105,041

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,970
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,257)
Total	\$38,713

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,207

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$23,341
2020	(4,380)
2021	(24,964)
2022	(20,174)
2023	(7,653)
Thereafter	12,020
Total	(\$21,810)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$321,233	(\$33,811)	(\$320,803)

1977 Fund Net Pension Liability - Unaudited

MITCHELL-POLICE DEPT - 7785100

Net Pension Liability as of 2017	(\$5,584)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,997
- Net Difference Between Projected and Actual Investment	(62,186)
- Change of Assumptions	8,603
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,147)
Pension Expense/Income	38,713
Contributions	(54,207)
Total Activity in FY 2018	(28,227)
Net Pension Liability as of 2018	(\$33,811)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7786100
 Submission Unit Name: MONTICELLO-POLICE DEPT

Wages: \$536,039 Proportionate Share: 0.0006365

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$9,667)	(\$55,955)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$103,511	\$25,832
Net Difference Between Projected and Actual	19,098	0
Change of Assumptions	0	123,988
Changes in Proportion and Differences Between	8,131	6,014
Total	\$130,740	\$155,834

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,149
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	571
Total	\$66,720

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,807

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$41,280
2020	(4,598)
2021	(38,664)
2022	(30,737)
2023	(13,176)
Thereafter	20,801
Total	(\$25,094)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$531,630	(\$55,955)	(\$530,918)

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-POLICE DEPT - 7786100

Net Pension Liability as of 2017	(\$9,667)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,127
- Net Difference Between Projected and Actual Investment	(108,537)
- Change of Assumptions	20,606
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(397)
Pension Expense/Income	66,720
Contributions	(93,807)
Total Activity in FY 2018	(46,288)
Net Pension Liability as of 2018	(\$55,955)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7786200
 Submission Unit Name: MONTICELLO-FIRE DEPT

Wages: \$1,014,349 Proportionate Share: 0.0012044

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$18,879)	(\$105,880)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$195,866	\$48,880
Net Difference Between Projected and Actual	36,137	0
Change of Assumptions	0	234,612
Changes in Proportion and Differences Between	6,686	8,888
Total	\$238,689	\$292,380

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,169
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(641)
Total	\$124,528

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,512

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$76,388
2020	(10,423)
2021	(74,884)
2022	(59,883)
2023	(24,781)
Thereafter	39,892
Total	(\$53,691)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,005,962	(\$105,880)	(\$1,004,616)

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-FIRE DEPT - 7786200

Net Pension Liability as of 2017	(\$18,879)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	130,284
- Net Difference Between Projected and Actual Investment	(213,125)
- Change of Assumptions	47,769
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,055
Pension Expense/Income	124,528
Contributions	(177,512)
Total Activity in FY 2018	(87,001)
Net Pension Liability as of 2018	(\$105,880)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7787100
 Submission Unit Name: MONTPELIER-POLICE DEPT

Wages: \$174,115 Proportionate Share: 0.0002067

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$3,002)	(\$18,171)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,615	\$8,389
Net Difference Between Projected and Actual	6,202	0
Change of Assumptions	0	40,264
Changes in Proportion and Differences Between	947	4,154
Total	\$40,764	\$52,807

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,482
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(575)
Total	\$20,907

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,470

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$12,645
2020	(2,254)
2021	(13,317)
2022	(10,742)
2023	(4,819)
Thereafter	6,444
Total	(\$12,043)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$172,644	(\$18,171)	(\$172,413)

1977 Fund Net Pension Liability - Unaudited

MONTPELIER-POLICE DEPT - 7787100

Net Pension Liability as of 2017	(\$3,002)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,570
- Net Difference Between Projected and Actual Investment	(33,431)
- Change of Assumptions	4,635
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	620
Pension Expense/Income	20,907
Contributions	(30,470)
Total Activity in FY 2018	(15,169)
Net Pension Liability as of 2018	(\$18,171)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7788100
 Submission Unit Name: MT. VERNON-POLICE DEPT

Wages: \$653,925 Proportionate Share: 0.0007765

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$11,563)	(\$68,263)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126,279	\$31,514
Net Difference Between Projected and Actual	23,298	0
Change of Assumptions	0	151,259
Changes in Proportion and Differences Between	4,779	13,933
Total	\$154,356	\$196,706

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,290)
Total	\$78,409

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,437

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$47,372
2020	(8,597)
2021	(50,156)
2022	(40,484)
2023	(15,947)
Thereafter	25,462
Total	(\$42,350)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$648,563	(\$68,263)	(\$647,695)

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-POLICE DEPT - 7788100

Net Pension Liability as of 2017	(\$11,563)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,536
- Net Difference Between Projected and Actual Investment	(129,367)
- Change of Assumptions	21,690
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,469
Pension Expense/Income	78,409
Contributions	(114,437)
Total Activity in FY 2018	(56,700)
Net Pension Liability as of 2018	(\$68,263)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7788200
 Submission Unit Name: MT. VERNON-FIRE DEPT

Wages: \$326,962 Proportionate Share: 0.0003882

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$6,087)	(\$34,127)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,131	\$15,755
Net Difference Between Projected and Actual	11,648	0
Change of Assumptions	0	75,620
Changes in Proportion and Differences Between	834	3,272
Total	\$75,613	\$94,647

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,344
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(500)
Total	\$39,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,218

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$24,328
2020	(3,653)
2021	(24,430)
2022	(19,595)
2023	(8,299)
Thereafter	12,615
Total	(\$19,034)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$324,240	(\$34,127)	(\$323,806)

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-FIRE DEPT - 7788200

Net Pension Liability as of 2017	(\$6,087)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,991
- Net Difference Between Projected and Actual Investment	(68,717)
- Change of Assumptions	15,423
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	637
Pension Expense/Income	39,844
Contributions	(57,218)
Total Activity in FY 2018	(28,040)
Net Pension Liability as of 2018	(\$34,127)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7789100
 Submission Unit Name: MUNCIE-POLICE DEPT

Wages: \$4,843,824 Proportionate Share: 0.0057515

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$93,692)	(\$505,621)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$935,342	\$233,424
Net Difference Between Projected and Actual	172,568	0
Change of Assumptions	0	1,120,369
Changes in Proportion and Differences Between	26,540	25,193
Total	\$1,134,450	\$1,378,986

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$597,733
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	725
Total	\$598,458

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$847,672

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$368,566
2020	(45,993)
2021	(353,820)
2022	(282,185)
2023	(118,730)
Thereafter	187,626
Total	(\$244,536)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,803,879	(\$505,621)	(\$4,797,449)

1977 Fund Net Pension Liability - Unaudited

MUNCIE-POLICE DEPT - 7789100

Net Pension Liability as of 2017	(\$93,692)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	619,029
- Net Difference Between Projected and Actual Investment	(1,064,455)
- Change of Assumptions	281,014
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,697
Pension Expense/Income	598,458
Contributions	(847,672)
Total Activity in FY 2018	(411,929)
Net Pension Liability as of 2018	(\$505,621)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7789200
 Submission Unit Name: MUNCIE-FIRE DEPT

Wages: \$5,286,038 Proportionate Share: 0.0062766

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$103,412)	(\$551,783)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,020,737	\$254,735
Net Difference Between Projected and Actual	188,323	0
Change of Assumptions	0	1,222,656
Changes in Proportion and Differences Between	21,525	34,867
Total	\$1,230,585	\$1,512,258

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$652,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,037)
Total	\$649,268

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$925,059

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$398,388
2020	(54,020)
2021	(389,950)
2022	(311,775)
2023	(131,057)
Thereafter	206,741
Total	(\$281,673)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,242,463	(\$551,783)	(\$5,235,446)

1977 Fund Net Pension Liability - Unaudited

MUNCIE-FIRE DEPT - 7789200

Net Pension Liability as of 2017	(\$103,412)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	674,514
- Net Difference Between Projected and Actual Investment	(1,177,027)
- Change of Assumptions	324,105
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,828
Pension Expense/Income	649,268
Contributions	(925,059)
Total Activity in FY 2018	(448,371)
Net Pension Liability as of 2018	(\$551,783)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7790100
 Submission Unit Name: MUNSTER-POLICE DEPT

Wages: \$2,805,189 Proportionate Share: 0.0033308

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$51,120)	(\$292,814)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$541,674	\$135,180
Net Difference Between Projected and Actual	99,937	0
Change of Assumptions	0	648,826
Changes in Proportion and Differences Between	34,993	11,202
Total	\$676,604	\$795,208

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$346,158
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,773
Total	\$351,931

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$490,909

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$218,796
2020	(21,283)
2021	(199,551)
2022	(158,066)
2023	(66,792)
Thereafter	108,292
Total	(\$118,604)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,782,015	(\$292,814)	(\$2,778,291)

1977 Fund Net Pension Liability - Unaudited

MUNSTER-POLICE DEPT - 7790100

Net Pension Liability as of 2017	(\$51,120)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	361,269
- Net Difference Between Projected and Actual Investment	(574,999)
- Change of Assumptions	115,787
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,773)
Pension Expense/Income	351,931
Contributions	(490,909)
Total Activity in FY 2018	(241,694)
Net Pension Liability as of 2018	(\$292,814)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7791100
 Submission Unit Name: NAPPANEE-POLICE DEPT

Wages: \$834,264 Proportionate Share: 0.0009906

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$15,049)	(\$87,085)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$161,097	\$40,203
Net Difference Between Projected and Actual	29,722	0
Change of Assumptions	0	192,965
Changes in Proportion and Differences Between	12,457	10,080
Total	\$203,276	\$243,248

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,950
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	488
Total	\$103,438

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,618

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$63,842
2020	(7,559)
2021	(60,577)
2022	(48,239)
2023	(20,080)
Thereafter	32,641
Total	(\$39,972)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$827,388	(\$87,085)	(\$826,281)

1977 Fund Net Pension Liability - Unaudited

NAPPANEE-POLICE DEPT - 7791100

Net Pension Liability as of 2017	(\$15,049)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,580
- Net Difference Between Projected and Actual Investment	(168,971)
- Change of Assumptions	32,127
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,592)
Pension Expense/Income	103,438
Contributions	(140,618)
Total Activity in FY 2018	(72,036)
Net Pension Liability as of 2018	(\$87,085)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7792100
 Submission Unit Name: NEW ALBANY-POLICE DEPT

Wages: \$4,260,484 Proportionate Share: 0.0050588

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$81,636)	(\$444,725)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$822,691	\$205,311
Net Difference Between Projected and Actual	151,784	0
Change of Assumptions	0	985,433
Changes in Proportion and Differences Between	91,960	36,013
Total	\$1,066,435	\$1,226,757

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$525,743
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,528
Total	\$535,271

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$745,747

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$333,065
2020	(31,566)
2021	(302,318)
2022	(239,311)
2023	(89,430)
Thereafter	169,238
Total	(\$160,322)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,225,308	(\$444,725)	(\$4,219,653)

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-POLICE DEPT - 7792100

Net Pension Liability as of 2017	(\$81,636)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	545,157
- Net Difference Between Projected and Actual Investment	(926,057)
- Change of Assumptions	235,617
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,330)
Pension Expense/Income	535,271
Contributions	(745,747)
Total Activity in FY 2018	(363,089)
Net Pension Liability as of 2018	(\$444,725)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7792200
 Submission Unit Name: NEW ALBANY-FIRE DEPT

Wages: \$4,712,414 Proportionate Share: 0.0055955

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$82,868)	(\$491,907)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$909,972	\$227,093
Net Difference Between Projected and Actual	167,887	0
Change of Assumptions	0	1,089,980
Changes in Proportion and Differences Between	23,235	50,780
Total	\$1,101,094	\$1,367,853

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$581,521
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,756)
Total	\$574,765

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$832,285

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$351,108
2020	(52,207)
2021	(351,685)
2022	(281,993)
2023	(117,182)
Thereafter	185,200
Total	(\$266,759)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,673,581	(\$491,907)	(\$4,667,326)

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-FIRE DEPT - 7792200

Net Pension Liability as of 2017	(\$82,868)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	609,566
- Net Difference Between Projected and Actual Investment	(926,227)
- Change of Assumptions	149,505
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,637
Pension Expense/Income	574,765
Contributions	(832,285)
Total Activity in FY 2018	(409,039)
Net Pension Liability as of 2018	(\$491,907)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7793100
 Submission Unit Name: NEW CASTLE-POLICE DEPT

Wages: \$1,401,779 Proportionate Share: 0.0016645

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$25,353)	(\$146,328)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$270,690	\$67,553
Net Difference Between Projected and Actual	49,942	0
Change of Assumptions	0	324,238
Changes in Proportion and Differences Between	23,717	20,058
Total	\$344,349	\$411,849

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$172,986
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	727
Total	\$173,713

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$246,274

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$107,182
2020	(12,793)
2021	(101,879)
2022	(81,147)
2023	(34,143)
Thereafter	55,280
Total	(\$67,500)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,390,256	(\$146,328)	(\$1,388,395)

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-POLICE DEPT - 7793100

Net Pension Liability as of 2017	(\$25,353)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	180,707
- Net Difference Between Projected and Actual Investment	(284,797)
- Change of Assumptions	54,977
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	699
Pension Expense/Income	173,713
Contributions	(246,274)
Total Activity in FY 2018	(120,975)
Net Pension Liability as of 2018	(\$146,328)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7793200
 Submission Unit Name: NEW CASTLE-FIRE DEPT

Wages: \$1,347,832 Proportionate Share: 0.0016004

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$24,468)	(\$140,693)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$260,266	\$64,952
Net Difference Between Projected and Actual	48,018	0
Change of Assumptions	0	311,751
Changes in Proportion and Differences Between	20,933	14,698
Total	\$329,217	\$391,401

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,044
Total	\$167,368

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$236,233

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$103,399
2020	(11,955)
2021	(97,610)
2022	(77,677)
2023	(32,132)
Thereafter	53,791
Total	(\$62,184)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,336,717	(\$140,693)	(\$1,334,928)

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-FIRE DEPT - 7793200

Net Pension Liability as of 2017	(\$24,468)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	173,668
- Net Difference Between Projected and Actual Investment	(275,031)
- Change of Assumptions	54,220
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(217)
Pension Expense/Income	167,368
Contributions	(236,233)
Total Activity in FY 2018	(116,225)
Net Pension Liability as of 2018	(\$140,693)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7794100
 Submission Unit Name: NEW HAVEN-POLICE DEPT

Wages: \$1,040,422 Proportionate Share: 0.0012354

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$18,671)	(\$108,605)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$200,908	\$50,139
Net Difference Between Projected and Actual	37,067	0
Change of Assumptions	0	240,651
Changes in Proportion and Differences Between	10,058	4,442
Total	\$248,033	\$295,232

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,391
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,039
Total	\$129,430

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,075

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$80,049
2020	(8,997)
2021	(75,117)
2022	(59,730)
2023	(24,611)
Thereafter	41,207
Total	(\$47,199)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,031,855	(\$108,605)	(\$1,030,473)

1977 Fund Net Pension Liability - Unaudited

NEW HAVEN-POLICE DEPT - 7794100

Net Pension Liability as of 2017	(\$18,671)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,251
- Net Difference Between Projected and Actual Investment	(209,445)
- Change of Assumptions	38,615
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(710)
Pension Expense/Income	129,430
Contributions	(182,075)
Total Activity in FY 2018	(89,934)
Net Pension Liability as of 2018	(\$108,605)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7795100
 Submission Unit Name: NOBLESVILLE-POLICE DEPT

Wages: \$5,489,231 Proportionate Share: 0.0065178

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$89,167)	(\$572,987)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,059,962	\$264,524
Net Difference Between Projected and Actual	195,560	0
Change of Assumptions	0	1,269,641
Changes in Proportion and Differences Between	120,528	92,390
Total	\$1,376,050	\$1,626,555

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$677,372
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,116
Total	\$686,488

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$892,983

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$425,964
2020	(43,829)
2021	(392,669)
2022	(311,490)
2023	(133,183)
Thereafter	204,702
Total	(\$250,505)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,443,922	(\$572,987)	(\$5,436,636)

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-POLICE DEPT - 7795100

Net Pension Liability as of 2017	(\$89,167)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	716,553
- Net Difference Between Projected and Actual Investment	(981,709)
- Change of Assumptions	64,048
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(76,217)
Pension Expense/Income	686,488
Contributions	(892,983)
Total Activity in FY 2018	(483,820)
Net Pension Liability as of 2018	(\$572,987)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7795200
 Submission Unit Name: NOBLESVILLE-FIRE DEPT

Wages: \$8,821,435 Proportionate Share: 0.0104745

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$143,424)	(\$920,825)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,703,423	\$425,106
Net Difference Between Projected and Actual	314,277	0
Change of Assumptions	0	2,040,390
Changes in Proportion and Differences Between	139,233	141,587
Total	\$2,156,933	\$2,607,083

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,088,578
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,932
Total	\$1,091,510

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,438,882

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$672,833
2020	(82,152)
2021	(642,759)
2022	(512,299)
2023	(216,000)
Thereafter	330,227
Total	(\$450,150)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,748,713	(\$920,825)	(\$8,737,004)

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-FIRE DEPT - 7795200

Net Pension Liability as of 2017	(\$143,424)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,151,431
- Net Difference Between Projected and Actual Investment	(1,579,353)
- Change of Assumptions	104,841
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(106,948)
Pension Expense/Income	1,091,510
Contributions	(1,438,882)
Total Activity in FY 2018	(777,401)
Net Pension Liability as of 2018	(\$920,825)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7796100
 Submission Unit Name: NORTH VERNON-POLICE DEPT

Wages: \$877,308 Proportionate Share: 0.0010417

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$15,569)	(\$91,577)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,407	\$42,277
Net Difference Between Projected and Actual	31,255	0
Change of Assumptions	0	202,919
Changes in Proportion and Differences Between	4,558	23,483
Total	\$205,220	\$268,679

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,260
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,786)
Total	\$104,474

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,529

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$62,836
2020	(12,248)
2021	(68,001)
2022	(55,026)
2023	(24,398)
Thereafter	33,378
Total	(\$63,459)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$870,069	(\$91,577)	(\$868,904)

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-POLICE DEPT - 7796100

Net Pension Liability as of 2017	(\$15,569)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113,357
- Net Difference Between Projected and Actual Investment	(174,301)
- Change of Assumptions	29,949
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,042
Pension Expense/Income	104,474
Contributions	(153,529)
Total Activity in FY 2018	(76,008)
Net Pension Liability as of 2018	(\$91,577)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7796200
 Submission Unit Name: NORTH VERNON-FIRE DEPT

Wages: \$173,113 Proportionate Share: 0.0002056

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$2,541)	(\$18,075)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,436	\$8,344
Net Difference Between Projected and Actual	6,169	0
Change of Assumptions	0	40,050
Changes in Proportion and Differences Between	4,789	784
Total	\$44,394	\$49,178

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,367
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	629
Total	\$21,996

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,295

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$13,777
2020	(1,042)
2021	(12,046)
2022	(9,485)
2023	(3,557)
Thereafter	7,569
Total	(\$4,784)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$171,725	(\$18,075)	(\$171,495)

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-FIRE DEPT - 7796200

Net Pension Liability as of 2017	(\$2,541)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,844
- Net Difference Between Projected and Actual Investment	(27,374)
- Change of Assumptions	(2,050)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(655)
Pension Expense/Income	21,996
Contributions	(30,295)
Total Activity in FY 2018	(15,534)
Net Pension Liability as of 2018	(\$18,075)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7797100
 Submission Unit Name: OAKLAND CITY-POLICE DEPT

Wages: \$119,231 Proportionate Share: 0.0001416

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$2,747)	(\$12,448)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,028	\$5,747
Net Difference Between Projected and Actual	4,249	0
Change of Assumptions	0	27,583
Changes in Proportion and Differences Between	4,145	2,774
Total	\$31,422	\$36,104

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,716
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	404
Total	\$15,120

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,866

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,462
2020	(744)
2021	(8,323)
2022	(6,559)
2023	(3,066)
Thereafter	4,548
Total	(\$4,682)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$118,270	(\$12,448)	(\$118,112)

1977 Fund Net Pension Liability - Unaudited

OAKLAND CITY-POLICE DEPT - 7797100

Net Pension Liability as of 2017	(\$2,747)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,851
- Net Difference Between Projected and Actual Investment	(32,024)
- Change of Assumptions	13,509
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(291)
Pension Expense/Income	15,120
Contributions	(20,866)
Total Activity in FY 2018	(9,701)
Net Pension Liability as of 2018	(\$12,448)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7798100
 Submission Unit Name: PERU-PERU POLICE DEPT

Wages: \$1,148,154 Proportionate Share: 0.0013633

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$21,210)	(\$119,849)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$221,708	\$55,329
Net Difference Between Projected and Actual	40,904	0
Change of Assumptions	0	265,565
Changes in Proportion and Differences Between	14,393	15,418
Total	\$277,005	\$336,312

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,683
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(288)
Total	\$141,395

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$201,735

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$86,903
2020	(11,361)
2021	(84,326)
2022	(67,346)
2023	(28,679)
Thereafter	45,502
Total	(\$59,307)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,138,682	(\$119,849)	(\$1,137,158)

1977 Fund Net Pension Liability - Unaudited

PERU-PERU POLICE DEPT - 7798100

Net Pension Liability as of 2017	(\$21,210)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	147,615
- Net Difference Between Projected and Actual Investment	(239,131)
- Change of Assumptions	51,678
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,539
Pension Expense/Income	141,395
Contributions	(201,735)
Total Activity in FY 2018	(98,639)
Net Pension Liability as of 2018	(\$119,849)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7798200
 Submission Unit Name: PERU-FIRE DEPT

Wages: \$1,217,618 Proportionate Share: 0.0014458

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$23,049)	(\$127,102)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$235,124	\$58,678
Net Difference Between Projected and Actual	43,380	0
Change of Assumptions	0	281,636
Changes in Proportion and Differences Between	10,844	6,803
Total	\$289,348	\$347,117

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,257
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	670
Total	\$150,927

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$212,235

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$93,137
2020	(11,074)
2021	(88,455)
2022	(70,448)
2023	(29,070)
Thereafter	48,141
Total	(\$57,769)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,207,589	(\$127,102)	(\$1,205,973)

1977 Fund Net Pension Liability - Unaudited

PERU-FIRE DEPT - 7798200

Net Pension Liability as of 2017	(\$23,049)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156,055
- Net Difference Between Projected and Actual Investment	(260,932)
- Change of Assumptions	63,109
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(977)
Pension Expense/Income	150,927
Contributions	(212,235)
Total Activity in FY 2018	(104,053)
Net Pension Liability as of 2018	(\$127,102)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7799100
 Submission Unit Name: PETERSBURG-POLICE DEPT

Wages: \$129,624 Proportionate Share: 0.0001539

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$2,450)	(\$13,530)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,028	\$6,246
Net Difference Between Projected and Actual	4,618	0
Change of Assumptions	0	29,979
Changes in Proportion and Differences Between	1,804	5,698
Total	\$31,450	\$41,923

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(996)
Total	\$14,998

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,684

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$8,848
2020	(2,245)
2021	(10,482)
2022	(8,565)
2023	(3,185)
Thereafter	5,156
Total	(\$10,473)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$128,543	(\$13,530)	(\$128,371)

1977 Fund Net Pension Liability - Unaudited

PETERSBURG-POLICE DEPT - 7799100

Net Pension Liability as of 2017	(\$2,450)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,615
- Net Difference Between Projected and Actual Investment	(27,724)
- Change of Assumptions	6,660
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,055
Pension Expense/Income	14,998
Contributions	(22,684)
Total Activity in FY 2018	(11,080)
Net Pension Liability as of 2018	(\$13,530)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7800100
 Submission Unit Name: PLAINFIELD-POLICE DEPT

Wages: \$2,851,147 Proportionate Share: 0.0033854

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$51,365)	(\$297,614)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$550,553	\$137,396
Net Difference Between Projected and Actual	101,576	0
Change of Assumptions	0	659,462
Changes in Proportion and Differences Between	25,717	5,789
Total	\$677,846	\$802,647

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$351,833
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,169
Total	\$356,002

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$498,950

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$220,684
2020	(23,331)
2021	(204,521)
2022	(162,356)
2023	(67,137)
Thereafter	111,860
Total	(\$124,801)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,827,619	(\$297,614)	(\$2,823,834)

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-POLICE DEPT - 7800100

Net Pension Liability as of 2017	(\$51,365)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	367,715
- Net Difference Between Projected and Actual Investment	(576,599)
- Change of Assumptions	108,819
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,236)
Pension Expense/Income	356,002
Contributions	(498,950)
Total Activity in FY 2018	(246,249)
Net Pension Liability as of 2018	(\$297,614)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7800200
 Submission Unit Name: PLAINFIELD-FIRE DEPT

Wages: \$4,226,009 Proportionate Share: 0.0050179

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$72,390)	(\$441,129)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$816,040	\$203,651
Net Difference Between Projected and Actual	150,557	0
Change of Assumptions	0	977,466
Changes in Proportion and Differences Between	34,495	18,128
Total	\$1,001,092	\$1,199,245

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$521,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,202
Total	\$525,695

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$739,550

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$325,126
2020	(36,556)
2021	(305,120)
2022	(242,622)
2023	(102,468)
Thereafter	163,487
Total	(\$198,153)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,191,147	(\$441,129)	(\$4,185,537)

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-FIRE DEPT - 7800200

Net Pension Liability as of 2017	(\$72,390)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	548,346
- Net Difference Between Projected and Actual Investment	(805,209)
- Change of Assumptions	105,290
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,311)
Pension Expense/Income	525,695
Contributions	(739,550)
Total Activity in FY 2018	(368,739)
Net Pension Liability as of 2018	(\$441,129)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7801100
 Submission Unit Name: PLYMOUTH-POLICE DEPT

Wages: \$1,308,833 Proportionate Share: 0.0015541

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$23,894)	(\$136,623)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$252,737	\$63,073
Net Difference Between Projected and Actual	46,629	0
Change of Assumptions	0	302,732
Changes in Proportion and Differences Between	14,438	12,418
Total	\$313,804	\$378,223

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$161,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	699
Total	\$162,211

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$229,044

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$100,092
2020	(11,925)
2021	(95,102)
2022	(75,746)
2023	(31,589)
Thereafter	49,851
Total	(\$64,419)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,298,045	(\$136,623)	(\$1,296,308)

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-POLICE DEPT - 7801100

Net Pension Liability as of 2017	(\$23,894)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	168,526
- Net Difference Between Projected and Actual Investment	(268,844)
- Change of Assumptions	54,656
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(234)
Pension Expense/Income	162,211
Contributions	(229,044)
Total Activity in FY 2018	(112,729)
Net Pension Liability as of 2018	(\$136,623)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7801200
 Submission Unit Name: PLYMOUTH-FIRE DEPT

Wages: \$633,590 Proportionate Share: 0.0007523

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$11,430)	(\$66,136)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$122,343	\$30,532
Net Difference Between Projected and Actual	22,572	0
Change of Assumptions	0	146,545
Changes in Proportion and Differences Between	4,610	10,394
Total	\$149,525	\$187,471

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,184
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,120)
Total	\$77,064

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,878

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$46,995
2020	(7,230)
2021	(47,494)
2022	(38,124)
2023	(15,928)
Thereafter	23,835
Total	(\$37,946)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$628,350	(\$66,136)	(\$627,509)

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-FIRE DEPT - 7801200

Net Pension Liability as of 2017	(\$11,430)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,699
- Net Difference Between Projected and Actual Investment	(128,342)
- Change of Assumptions	24,420
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,331
Pension Expense/Income	77,064
Contributions	(110,878)
Total Activity in FY 2018	(54,706)
Net Pension Liability as of 2018	(\$66,136)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7802100
 Submission Unit Name: PORTAGE-POLICE DEPT

Wages: \$5,338,794 Proportionate Share: 0.0063392

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$65,098)	(\$557,286)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,030,917	\$257,276
Net Difference Between Projected and Actual	190,201	0
Change of Assumptions	0	1,234,850
Changes in Proportion and Differences Between	56,840	68,841
Total	\$1,277,958	\$1,560,967

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$658,811
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(967)
Total	\$657,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$936,080

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$404,457
2020	(52,462)
2021	(391,743)
2022	(312,789)
2023	(130,873)
Thereafter	200,401
Total	(\$283,009)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$5,294,749	(\$557,286)	(\$5,287,662)

1977 Fund Net Pension Liability - Unaudited

PORTAGE-POLICE DEPT - 7802100

Net Pension Liability as of 2017	(\$65,098)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	716,048
- Net Difference Between Projected and Actual Investment	(669,294)
- Change of Assumptions	(261,157)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	451
Pension Expense/Income	657,844
Contributions	(936,080)
Total Activity in FY 2018	(492,188)
Net Pension Liability as of 2018	(\$557,286)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7802200
 Submission Unit Name: PORTAGE-FIRE DEPT

Wages: \$3,646,865 Proportionate Share: 0.0043302

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$61,646)	(\$380,673)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$704,202	\$175,741
Net Difference Between Projected and Actual	129,923	0
Change of Assumptions	0	843,505
Changes in Proportion and Differences Between	39,368	72,240
Total	\$873,493	\$1,091,486

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$450,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,395)
Total	\$444,627

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$639,980

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$271,544
2020	(40,570)
2021	(272,327)
2022	(218,395)
2023	(92,692)
Thereafter	134,447
Total	(\$217,993)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,616,753	(\$380,673)	(\$3,611,912)

1977 Fund Net Pension Liability - Unaudited

PORTAGE-FIRE DEPT - 7802200

Net Pension Liability as of 2017	(\$61,646)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	473,923
- Net Difference Between Projected and Actual Investment	(683,992)
- Change of Assumptions	78,553
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,842
Pension Expense/Income	444,627
Contributions	(639,980)
Total Activity in FY 2018	(319,027)
Net Pension Liability as of 2018	(\$380,673)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7803100
 Submission Unit Name: PORTLAND-POLICE DEPT

Wages: \$498,407 Proportionate Share: 0.0005918

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$9,289)	(\$52,026)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,242	\$24,018
Net Difference Between Projected and Actual	17,756	0
Change of Assumptions	0	115,280
Changes in Proportion and Differences Between	1,264	3,076
Total	\$115,262	\$142,374

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(463)
Total	\$61,041

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,220

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$37,385
2020	(5,271)
2021	(36,945)
2022	(29,574)
2023	(12,168)
Thereafter	19,461
Total	(\$27,112)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$494,295	(\$52,026)	(\$493,633)

1977 Fund Net Pension Liability - Unaudited

PORTLAND-POLICE DEPT - 7803100

Net Pension Liability as of 2017	(\$9,289)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,006
- Net Difference Between Projected and Actual Investment	(104,890)
- Change of Assumptions	23,661
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	665
Pension Expense/Income	61,041
Contributions	(87,220)
Total Activity in FY 2018	(42,737)
Net Pension Liability as of 2018	(\$52,026)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7803200
 Submission Unit Name: PORTLAND-FIRE DEPT

Wages: \$351,274 Proportionate Share: 0.0004171

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$6,477)	(\$36,668)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,831	\$16,928
Net Difference Between Projected and Actual	12,515	0
Change of Assumptions	0	81,249
Changes in Proportion and Differences Between	1,050	2,272
Total	\$81,396	\$100,449

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(295)
Total	\$43,053

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,472

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$26,381
2020	(3,683)
2021	(26,007)
2022	(20,812)
2023	(8,665)
Thereafter	13,733
Total	(\$19,053)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$348,378	(\$36,668)	(\$347,912)

1977 Fund Net Pension Liability - Unaudited

PORTLAND-FIRE DEPT - 7803200

Net Pension Liability as of 2017	(\$6,477)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,173
- Net Difference Between Projected and Actual Investment	(73,003)
- Change of Assumptions	15,631
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	427
Pension Expense/Income	43,053
Contributions	(61,472)
Total Activity in FY 2018	(30,191)
Net Pension Liability as of 2018	(\$36,668)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7804100
 Submission Unit Name: PRINCETON-POLICE DEPT

Wages: \$861,025 Proportionate Share: 0.0010224

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$15,819)	(\$89,880)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166,269	\$41,494
Net Difference Between Projected and Actual	30,676	0
Change of Assumptions	0	199,159
Changes in Proportion and Differences Between	4,233	10,677
Total	\$201,178	\$251,330

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,254
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,786)
Total	\$104,468

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$150,678

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$63,601
2020	(10,092)
2021	(64,812)
2022	(52,078)
2023	(20,979)
Thereafter	34,208
Total	(\$50,152)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$853,949	(\$89,880)	(\$852,806)

1977 Fund Net Pension Liability - Unaudited

PRINCETON-POLICE DEPT - 7804100

Net Pension Liability as of 2017	(\$15,819)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	110,780
- Net Difference Between Projected and Actual Investment	(178,180)
- Change of Assumptions	37,446
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,103
Pension Expense/Income	104,468
Contributions	(150,678)
Total Activity in FY 2018	(74,061)
Net Pension Liability as of 2018	(\$89,880)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7804200
 Submission Unit Name: PRINCETON-FIRE DEPT

Wages: \$469,798 Proportionate Share: 0.0005578

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$9,514)	(\$49,037)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,713	\$22,638
Net Difference Between Projected and Actual	16,736	0
Change of Assumptions	0	108,657
Changes in Proportion and Differences Between	910	14,964
Total	\$108,359	\$146,259

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,970
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,679)
Total	\$55,291

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,215

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$32,996
2020	(7,209)
2021	(37,063)
2022	(30,116)
2023	(13,607)
Thereafter	17,099
Total	(\$37,900)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$465,896	(\$49,037)	(\$465,273)

1977 Fund Net Pension Liability - Unaudited

PRINCETON-FIRE DEPT - 7804200

Net Pension Liability as of 2017	(\$9,514)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,658
- Net Difference Between Projected and Actual Investment	(108,882)
- Change of Assumptions	33,652
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,973
Pension Expense/Income	55,291
Contributions	(82,215)
Total Activity in FY 2018	(39,523)
Net Pension Liability as of 2018	(\$49,037)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7805100
 Submission Unit Name: RENSSELAER-POLICE DEPT

Wages: \$551,446 Proportionate Share: 0.0006548

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$10,736)	(\$57,564)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,487	\$26,575
Net Difference Between Projected and Actual	19,647	0
Change of Assumptions	0	127,552
Changes in Proportion and Differences Between	10,909	943
Total	\$137,043	\$155,070

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,051
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,259
Total	\$70,310

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,503

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$44,139
2020	(3,058)
2021	(38,104)
2022	(29,948)
2023	(12,545)
Thereafter	21,489
Total	(\$18,027)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$546,915	(\$57,564)	(\$546,183)

1977 Fund Net Pension Liability - Unaudited

RENSELAER-POLICE DEPT - 7805100

Net Pension Liability as of 2017	(\$10,736)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,414
- Net Difference Between Projected and Actual Investment	(122,102)
- Change of Assumptions	33,031
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,978)
Pension Expense/Income	70,310
Contributions	(96,503)
Total Activity in FY 2018	(46,828)
Net Pension Liability as of 2018	(\$57,564)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7806100
 Submission Unit Name: RICHMOND-POLICE DEPT

Wages: \$3,644,423 Proportionate Share: 0.0043273

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$60,705)	(\$380,418)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$703,730	\$175,623
Net Difference Between Projected and Actual	129,836	0
Change of Assumptions	0	842,940
Changes in Proportion and Differences Between	17,414	33,388
Total	\$850,980	\$1,051,951

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$449,721
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,309)
Total	\$447,412

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$638,101

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$274,445
2020	(37,460)
2021	(269,062)
2022	(215,165)
2023	(92,363)
Thereafter	138,634
Total	(\$200,971)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,614,331	(\$380,418)	(\$3,609,493)

1977 Fund Net Pension Liability - Unaudited

RICHMOND-POLICE DEPT - 7806100

Net Pension Liability as of 2017	(\$60,705)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	474,402
- Net Difference Between Projected and Actual Investment	(671,656)
- Change of Assumptions	65,044
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,186
Pension Expense/Income	447,412
Contributions	(638,101)
Total Activity in FY 2018	(319,713)
Net Pension Liability as of 2018	(\$380,418)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7806200
 Submission Unit Name: RICHMOND-FIRE DEPT

Wages: \$3,747,228 Proportionate Share: 0.0044494

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$71,958)	(\$391,152)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$723,587	\$180,578
Net Difference Between Projected and Actual	133,500	0
Change of Assumptions	0	866,725
Changes in Proportion and Differences Between	15,813	15,314
Total	\$872,900	\$1,062,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$462,410
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	504
Total	\$462,914

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$655,765

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$285,068
2020	(35,637)
2021	(273,774)
2022	(218,357)
2023	(91,607)
Thereafter	144,590
Total	(\$189,717)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,716,313	(\$391,152)	(\$3,711,339)

1977 Fund Net Pension Liability - Unaudited

RICHMOND-FIRE DEPT - 7806200

Net Pension Liability as of 2017	(\$71,958)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	479,348
- Net Difference Between Projected and Actual Investment	(816,563)
- Change of Assumptions	209,570
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,302
Pension Expense/Income	462,914
Contributions	(655,765)
Total Activity in FY 2018	(319,194)
Net Pension Liability as of 2018	(\$391,152)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7807100
 Submission Unit Name: RISING SUN-POLICE DEPT

Wages: \$398,787 Proportionate Share: 0.0004735

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$6,815)	(\$41,626)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,003	\$19,217
Net Difference Between Projected and Actual	14,207	0
Change of Assumptions	0	92,236
Changes in Proportion and Differences Between	5,014	4,150
Total	\$96,224	\$115,603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,209
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	281
Total	\$49,490

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,787

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$30,562
2020	(3,567)
2021	(28,909)
2022	(23,012)
2023	(9,459)
Thereafter	15,006
Total	(\$19,379)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$395,486	(\$41,626)	(\$394,956)

1977 Fund Net Pension Liability - Unaudited

RISING SUN-POLICE DEPT - 7807100

Net Pension Liability as of 2017	(\$6,815)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,756
- Net Difference Between Projected and Actual Investment	(75,771)
- Change of Assumptions	9,697
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(196)
Pension Expense/Income	49,490
Contributions	(69,787)
Total Activity in FY 2018	(34,811)
Net Pension Liability as of 2018	(\$41,626)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7808100
 Submission Unit Name: ROCHESTER-POLICE DEPT

Wages: \$563,766 Proportionate Share: 0.0006694

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$10,043)	(\$58,848)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,862	\$27,168
Net Difference Between Projected and Actual	20,085	0
Change of Assumptions	0	130,396
Changes in Proportion and Differences Between	6,969	6,392
Total	\$135,916	\$163,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,568
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	338
Total	\$69,906

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,660

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$43,152
2020	(5,098)
2021	(40,925)
2022	(32,587)
2023	(14,150)
Thereafter	21,568
Total	(\$28,040)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$559,109	(\$58,848)	(\$558,361)

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-POLICE DEPT - 7808100

Net Pension Liability as of 2017	(\$10,043)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,808
- Net Difference Between Projected and Actual Investment	(112,519)
- Change of Assumptions	19,827
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(167)
Pension Expense/Income	69,906
Contributions	(98,660)
Total Activity in FY 2018	(48,805)
Net Pension Liability as of 2018	(\$58,848)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7808200
 Submission Unit Name: ROCHESTER-FIRE DEPT

Wages: \$388,462 Proportionate Share: 0.0004613

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$7,207)	(\$40,553)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,019	\$18,722
Net Difference Between Projected and Actual	13,841	0
Change of Assumptions	0	89,859
Changes in Proportion and Differences Between	1,553	6,353
Total	\$90,413	\$114,934

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(958)
Total	\$46,983

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,981

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$28,544
2020	(4,706)
2021	(29,395)
2022	(23,650)
2023	(10,333)
Thereafter	15,019
Total	(\$24,521)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$385,296	(\$40,553)	(\$384,780)

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-FIRE DEPT - 7808200

Net Pension Liability as of 2017	(\$7,207)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,922
- Net Difference Between Projected and Actual Investment	(81,310)
- Change of Assumptions	17,934
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,106
Pension Expense/Income	46,983
Contributions	(67,981)
Total Activity in FY 2018	(33,346)
Net Pension Liability as of 2018	(\$40,553)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7810100
 Submission Unit Name: RUSHVILLE-POLICE DEPT

Wages: \$539,148 Proportionate Share: 0.0006402

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$10,423)	(\$56,281)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,113	\$25,982
Net Difference Between Projected and Actual	19,209	0
Change of Assumptions	0	124,708
Changes in Proportion and Differences Between	3,398	3,853
Total	\$126,720	\$154,543

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,534
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(283)
Total	\$66,251

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,351

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$40,664
2020	(5,480)
2021	(39,745)
2022	(31,771)
2023	(12,721)
Thereafter	21,230
Total	(\$27,823)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$534,720	(\$56,281)	(\$534,004)

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-POLICE DEPT - 7810100

Net Pension Liability as of 2017	(\$10,423)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,910
- Net Difference Between Projected and Actual Investment	(118,405)
- Change of Assumptions	31,191
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	546
Pension Expense/Income	66,251
Contributions	(94,351)
Total Activity in FY 2018	(45,858)
Net Pension Liability as of 2018	(\$56,281)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7810200
 Submission Unit Name: RUSHVILLE-FIRE DEPT

Wages: \$657,052 Proportionate Share: 0.0007802

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$12,761)	(\$68,588)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126,881	\$31,664
Net Difference Between Projected and Actual	23,409	0
Change of Assumptions	0	151,980
Changes in Proportion and Differences Between	2,215	141
Total	\$152,505	\$183,785

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,083
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	348
Total	\$81,431

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$114,985

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$50,246
2020	(5,990)
2021	(47,747)
2022	(38,029)
2023	(15,570)
Thereafter	25,810
Total	(\$31,280)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$651,654	(\$68,588)	(\$650,781)

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-FIRE DEPT - 7810200

Net Pension Liability as of 2017	(\$12,761)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,927
- Net Difference Between Projected and Actual Investment	(145,081)
- Change of Assumptions	38,896
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15)
Pension Expense/Income	81,431
Contributions	(114,985)
Total Activity in FY 2018	(55,827)
Net Pension Liability as of 2018	(\$68,588)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7811100
 Submission Unit Name: SALEM-POLICE DEPT

Wages: \$513,170 Proportionate Share: 0.0006093

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$10,000)	(\$53,564)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,088	\$24,728
Net Difference Between Projected and Actual	18,281	0
Change of Assumptions	0	118,689
Changes in Proportion and Differences Between	2,210	4,356
Total	\$119,579	\$147,773

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,322
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(599)
Total	\$62,723

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,806

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$38,370
2020	(5,547)
2021	(38,158)
2022	(30,569)
2023	(12,349)
Thereafter	20,059
Total	(\$28,194)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$508,911	(\$53,564)	(\$508,230)

1977 Fund Net Pension Liability - Unaudited

SALEM-POLICE DEPT - 7811100

Net Pension Liability as of 2017	(\$10,000)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,513
- Net Difference Between Projected and Actual Investment	(113,753)
- Change of Assumptions	30,888
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	871
Pension Expense/Income	62,723
Contributions	(89,806)
Total Activity in FY 2018	(43,564)
Net Pension Liability as of 2018	(\$53,564)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7811200
 Submission Unit Name: SALEM-FIRE DEPT

Wages: \$300,127 Proportionate Share: 0.0003564

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$6,155)	(\$31,332)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,960	\$14,464
Net Difference Between Projected and Actual	10,693	0
Change of Assumptions	0	69,425
Changes in Proportion and Differences Between	2,933	3,233
Total	\$71,586	\$87,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,039
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3
Total	\$37,042

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,523

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$22,797
2020	(2,892)
2021	(21,967)
2022	(17,528)
2023	(7,522)
Thereafter	11,576
Total	(\$15,536)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$297,679	(\$31,332)	(\$297,281)

1977 Fund Net Pension Liability - Unaudited

SALEM-FIRE DEPT - 7811200

Net Pension Liability as of 2017	(\$6,155)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,051
- Net Difference Between Projected and Actual Investment	(70,568)
- Change of Assumptions	22,633
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	188
Pension Expense/Income	37,042
Contributions	(52,523)
Total Activity in FY 2018	(25,177)
Net Pension Liability as of 2018	(\$31,332)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7812100
 Submission Unit Name: SCHERERVILLE-POLICE DEPT

Wages: \$3,282,163 Proportionate Share: 0.0038972

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$57,355)	(\$342,607)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$633,785	\$158,167
Net Difference Between Projected and Actual	116,932	0
Change of Assumptions	0	759,159
Changes in Proportion and Differences Between	7,446	9,306
Total	\$758,163	\$926,632

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$405,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(539)
Total	\$404,483

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$574,376

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$248,708
2020	(32,196)
2021	(240,778)
2022	(192,239)
2023	(79,453)
Thereafter	127,489
Total	(\$168,469)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,255,094	(\$342,607)	(\$3,250,738)

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-POLICE DEPT - 7812100

Net Pension Liability as of 2017	(\$57,355)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	424,877
- Net Difference Between Projected and Actual Investment	(640,325)
- Change of Assumptions	98,712
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,377
Pension Expense/Income	404,483
Contributions	(574,376)
Total Activity in FY 2018	(285,252)
Net Pension Liability as of 2018	(\$342,607)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7812200
 Submission Unit Name: SCHERERVILLE-FIRE DEPT

Wages: \$1,009,845 Proportionate Share: 0.0011991

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$17,846)	(\$105,414)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$195,004	\$48,665
Net Difference Between Projected and Actual	35,978	0
Change of Assumptions	0	233,580
Changes in Proportion and Differences Between	1,611	4,353
Total	\$232,593	\$286,598

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,618
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(508)
Total	\$124,110

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,722

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$76,179
2020	(10,250)
2021	(74,427)
2022	(59,493)
2023	(24,856)
Thereafter	38,842
Total	(\$54,005)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,001,535	(\$105,414)	(\$1,000,195)

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-FIRE DEPT - 7812200

Net Pension Liability as of 2017	(\$17,846)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	130,551
- Net Difference Between Projected and Actual Investment	(199,639)
- Change of Assumptions	33,342
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	790
Pension Expense/Income	124,110
Contributions	(176,722)
Total Activity in FY 2018	(87,568)
Net Pension Liability as of 2018	(\$105,414)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7813100
 Submission Unit Name: SCOTTSBURG-POLICE DEPT

Wages: \$714,277 Proportionate Share: 0.0008481

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$13,172)	(\$74,557)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,923	\$34,420
Net Difference Between Projected and Actual	25,446	0
Change of Assumptions	0	165,206
Changes in Proportion and Differences Between	3,342	3,336
Total	\$166,711	\$202,962

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,140
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	103
Total	\$88,243

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,998

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$54,344
2020	(6,786)
2021	(52,177)
2022	(41,614)
2023	(17,523)
Thereafter	27,505
Total	(\$36,251)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$708,366	(\$74,557)	(\$707,418)

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-POLICE DEPT - 7813100

Net Pension Liability as of 2017	(\$13,172)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,850
- Net Difference Between Projected and Actual Investment	(148,461)
- Change of Assumptions	31,808
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	173
Pension Expense/Income	88,243
Contributions	(124,998)
Total Activity in FY 2018	(61,385)
Net Pension Liability as of 2018	(\$74,557)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7813200
 Submission Unit Name: SCOTTSBURG-FIRE DEPT

Wages: \$63,280 Proportionate Share: 0.0000751

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$1,291)	(\$6,602)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,213	\$3,048
Net Difference Between Projected and Actual	2,253	0
Change of Assumptions	0	14,629
Changes in Proportion and Differences Between	1,562	6,753
Total	\$16,028	\$24,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,805
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(762)
Total	\$7,043

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,074

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$4,042
2020	(1,371)
2021	(5,390)
2022	(4,455)
2023	(2,289)
Thereafter	1,061
Total	(\$8,402)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$62,726	(\$6,602)	(\$62,643)

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-FIRE DEPT - 7813200

Net Pension Liability as of 2017	(\$1,291)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,023
- Net Difference Between Projected and Actual Investment	(14,793)
- Change of Assumptions	4,682
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	808
Pension Expense/Income	7,043
Contributions	(11,074)
Total Activity in FY 2018	(5,311)
Net Pension Liability as of 2018	(\$6,602)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7814100
 Submission Unit Name: SELLERSBURG-POLICE DEPT

Wages: \$799,044 Proportionate Share: 0.0009488

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$14,865)	(\$83,410)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$154,299	\$38,507
Net Difference Between Projected and Actual	28,468	0
Change of Assumptions	0	184,822
Changes in Proportion and Differences Between	2,486	3,028
Total	\$185,253	\$226,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45)
Total	\$98,560

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,834

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$60,637
2020	(7,751)
2021	(58,532)
2022	(46,715)
2023	(19,444)
Thereafter	30,701
Total	(\$41,104)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$792,475	(\$83,410)	(\$791,414)

1977 Fund Net Pension Liability - Unaudited

SELLERSBURG-POLICE DEPT - 7814100

Net Pension Liability as of 2017	(\$14,865)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102,641
- Net Difference Between Projected and Actual Investment	(167,801)
- Change of Assumptions	37,525
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	364
Pension Expense/Income	98,560
Contributions	(139,834)
Total Activity in FY 2018	(68,545)
Net Pension Liability as of 2018	(\$83,410)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7815100
 Submission Unit Name: SEYMOUR-POLICE DEPT

Wages: \$2,422,538 Proportionate Share: 0.0028765

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$44,132)	(\$252,876)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$467,793	\$116,742
Net Difference Between Projected and Actual	86,307	0
Change of Assumptions	0	560,330
Changes in Proportion and Differences Between	8,029	21,650
Total	\$562,129	\$698,722

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$298,944
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,945)
Total	\$295,999

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$423,943

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$181,023
2020	(26,311)
2021	(180,264)
2022	(144,437)
2023	(60,054)
Thereafter	93,450
Total	(\$136,593)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,402,566	(\$252,876)	(\$2,399,350)

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-POLICE DEPT - 7815100

Net Pension Liability as of 2017	(\$44,132)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	312,008
- Net Difference Between Projected and Actual Investment	(496,371)
- Change of Assumptions	99,766
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,797
Pension Expense/Income	295,999
Contributions	(423,943)
Total Activity in FY 2018	(208,744)
Net Pension Liability as of 2018	(\$252,876)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7815200
 Submission Unit Name: SEYMOUR-FIRE DEPT

Wages: \$2,671,236 Proportionate Share: 0.0031718

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$41,041)	(\$278,837)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$515,816	\$128,727
Net Difference Between Projected and Actual	95,167	0
Change of Assumptions	0	617,854
Changes in Proportion and Differences Between	13,317	25,993
Total	\$624,300	\$772,574

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$329,634
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,130)
Total	\$327,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$471,620

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$200,723
2020	(27,896)
2021	(197,654)
2022	(158,149)
2023	(67,099)
Thereafter	101,801
Total	(\$148,274)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,649,212	(\$278,837)	(\$2,645,666)

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-FIRE DEPT - 7815200

Net Pension Liability as of 2017	(\$41,041)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	350,780
- Net Difference Between Projected and Actual Investment	(446,697)
- Change of Assumptions	(3,995)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,232
Pension Expense/Income	327,504
Contributions	(471,620)
Total Activity in FY 2018	(237,796)
Net Pension Liability as of 2018	(\$278,837)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7816100
 Submission Unit Name: SHELBYVILLE-POLICE DEPT

Wages: \$2,620,594 Proportionate Share: 0.0031117

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$48,906)	(\$273,553)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$506,042	\$126,288
Net Difference Between Projected and Actual	93,363	0
Change of Assumptions	0	606,146
Changes in Proportion and Differences Between	6,751	50,647
Total	\$606,156	\$783,081

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$323,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,849)
Total	\$314,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$458,602

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$190,160
2020	(34,126)
2021	(200,668)
2022	(161,912)
2023	(68,569)
Thereafter	98,190
Total	(\$176,925)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,599,014	(\$273,553)	(\$2,595,535)

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-POLICE DEPT - 7816100

Net Pension Liability as of 2017	(\$48,906)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	336,487
- Net Difference Between Projected and Actual Investment	(552,348)
- Change of Assumptions	125,358
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,919
Pension Expense/Income	314,539
Contributions	(458,602)
Total Activity in FY 2018	(224,647)
Net Pension Liability as of 2018	(\$273,553)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7816200
 Submission Unit Name: SHELBYVILLE-FIRE DEPT

Wages: \$3,688,976 Proportionate Share: 0.0043802

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$67,822)	(\$385,068)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$712,333	\$177,770
Net Difference Between Projected and Actual	131,424	0
Change of Assumptions	0	853,245
Changes in Proportion and Differences Between	10,856	17,322
Total	\$854,613	\$1,048,337

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$455,219
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,156)
Total	\$454,063

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$645,568

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$278,982
2020	(36,736)
2021	(271,170)
2022	(216,614)
2023	(90,110)
Thereafter	141,924
Total	(\$193,724)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,658,515	(\$385,068)	(\$3,653,618)

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-FIRE DEPT - 7816200

Net Pension Liability as of 2017	(\$67,822)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	474,560
- Net Difference Between Projected and Actual Investment	(764,038)
- Change of Assumptions	161,194
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,543
Pension Expense/Income	454,063
Contributions	(645,568)
Total Activity in FY 2018	(317,246)
Net Pension Liability as of 2018	(\$385,068)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7817100
 Submission Unit Name: CITY OF SOUTH BEND-POLICE DEPT

Wages: \$13,896,923 Proportionate Share: 0.0165010

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$265,770)	(\$1,450,622)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,683,487	\$669,691
Net Difference Between Projected and Actual	495,096	0
Change of Assumptions	0	3,214,327
Changes in Proportion and Differences Between	26,295	84,761
Total	\$3,204,878	\$3,968,779

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,714,891
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,511)
Total	\$1,702,380

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,433,268

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,042,819
2020	(146,548)
2021	(1,029,699)
2022	(824,179)
2023	(343,766)
Thereafter	537,472
Total	(\$763,901)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$13,782,283	(\$1,450,622)	(\$13,763,836)

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTH BEND-POLICE DEPT - 7817100

Net Pension Liability as of 2017	(\$265,770)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,778,670
- Net Difference Between Projected and Actual Investment	(3,013,881)
- Change of Assumptions	760,876
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,371
Pension Expense/Income	1,702,380
Contributions	(2,433,268)
Total Activity in FY 2018	(1,184,852)
Net Pension Liability as of 2018	(\$1,450,622)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7817200
 Submission Unit Name: SOUTH BEND-FIRE DEPT

Wages: \$15,052,876 Proportionate Share: 0.0178736

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$273,955)	(\$1,571,289)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,906,707	\$725,398
Net Difference Between Projected and Actual	536,280	0
Change of Assumptions	0	3,481,704
Changes in Proportion and Differences Between	70,004	23,654
Total	\$3,512,991	\$4,230,756

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,857,540
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,634
Total	\$1,867,174

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,634,358

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$1,152,749
2020	(135,552)
2021	(1,092,167)
2022	(869,551)
2023	(358,239)
Thereafter	584,995
Total	(\$717,765)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$14,928,732	(\$1,571,289)	(\$14,908,751)

1977 Fund Net Pension Liability - Unaudited

SOUTH BEND-FIRE DEPT - 7817200

Net Pension Liability as of 2017	(\$273,955)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,938,942
- Net Difference Between Projected and Actual Investment	(3,080,759)
- Change of Assumptions	615,920
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,253)
Pension Expense/Income	1,867,174
Contributions	(2,634,358)
Total Activity in FY 2018	(1,297,334)
Net Pension Liability as of 2018	(\$1,571,289)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7819100
 Submission Unit Name: SPEEDWAY-POLICE DEPT

Wages: \$2,180,640 Proportionate Share: 0.0025893

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$40,836)	(\$227,628)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$421,087	\$105,086
Net Difference Between Projected and Actual	77,689	0
Change of Assumptions	0	504,385
Changes in Proportion and Differences Between	13,221	36,648
Total	\$511,997	\$646,119

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$269,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,804)
Total	\$265,293

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$381,613

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$161,796
2020	(24,837)
2021	(163,419)
2022	(131,169)
2023	(56,970)
Thereafter	80,477
Total	(\$134,122)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,162,685	(\$227,628)	(\$2,159,790)

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-POLICE DEPT - 7819100

Net Pension Liability as of 2017	(\$40,836)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	279,874
- Net Difference Between Projected and Actual Investment	(461,466)
- Change of Assumptions	106,405
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,715
Pension Expense/Income	265,293
Contributions	(381,613)
Total Activity in FY 2018	(186,792)
Net Pension Liability as of 2018	(\$227,628)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7819200
 Submission Unit Name: SPEEDWAY-FIRE DEPT

Wages: \$2,271,661 Proportionate Share: 0.0026973

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$41,497)	(\$237,123)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$438,650	\$109,470
Net Difference Between Projected and Actual	80,930	0
Change of Assumptions	0	525,423
Changes in Proportion and Differences Between	10,407	43,917
Total	\$529,987	\$678,810

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$280,321
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,614)
Total	\$274,707

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$397,542

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$166,894
2020	(27,523)
2021	(171,886)
2022	(138,291)
2023	(60,952)
Thereafter	82,935
Total	(\$148,823)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,252,891	(\$237,123)	(\$2,249,875)

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-FIRE DEPT - 7819200

Net Pension Liability as of 2017	(\$41,497)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	292,468
- Net Difference Between Projected and Actual Investment	(466,961)
- Change of Assumptions	95,265
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,437
Pension Expense/Income	274,707
Contributions	(397,542)
Total Activity in FY 2018	(195,626)
Net Pension Liability as of 2018	(\$237,123)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7820100
 Submission Unit Name: SULLIVAN-POLICE DEPT

Wages: \$199,260 Proportionate Share: 0.0002366

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$2,914)	(\$20,800)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,477	\$9,602
Net Difference Between Projected and Actual	7,099	0
Change of Assumptions	0	46,089
Changes in Proportion and Differences Between	7,148	1,722
Total	\$52,724	\$57,413

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,148
Total	\$25,737

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,321

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,279
2020	(775)
2021	(13,438)
2022	(10,491)
2023	(4,214)
Thereafter	7,950
Total	(\$4,689)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$197,618	(\$20,800)	(\$197,353)

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-POLICE DEPT - 7820100

Net Pension Liability as of 2017	(\$2,914)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,297
- Net Difference Between Projected and Actual Investment	(31,373)
- Change of Assumptions	(2,506)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	280
Pension Expense/Income	25,737
Contributions	(36,321)
Total Activity in FY 2018	(17,886)
Net Pension Liability as of 2018	(\$20,800)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7820200
 Submission Unit Name: SULLIVAN-FIRE DEPT

Wages: \$128,841 Proportionate Share: 0.0001530

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$2,624)	(\$13,450)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,882	\$6,209
Net Difference Between Projected and Actual	4,591	0
Change of Assumptions	0	29,804
Changes in Proportion and Differences Between	4,628	3,604
Total	\$34,101	\$39,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,901
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	115
Total	\$16,016

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,466

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$9,902
2020	(1,126)
2021	(9,315)
2022	(7,409)
2023	(3,085)
Thereafter	5,517
Total	(\$5,516)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$127,792	(\$13,450)	(\$127,621)

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-FIRE DEPT - 7820200

Net Pension Liability as of 2017	(\$2,624)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,352
- Net Difference Between Projected and Actual Investment	(30,052)
- Change of Assumptions	9,442
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	882
Pension Expense/Income	16,016
Contributions	(23,466)
Total Activity in FY 2018	(10,826)
Net Pension Liability as of 2018	(\$13,450)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7821100
 Submission Unit Name: TELL CITY-POLICE DEPT

Wages: \$584,477 Proportionate Share: 0.0006940

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$10,094)	(\$61,010)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,862	\$28,166
Net Difference Between Projected and Actual	20,823	0
Change of Assumptions	0	135,188
Changes in Proportion and Differences Between	1,879	10,440
Total	\$135,564	\$173,794

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,125
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,716)
Total	\$70,409

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,283

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$42,669
2020	(7,353)
2021	(44,497)
2022	(35,853)
2023	(15,602)
Thereafter	22,406
Total	(\$38,230)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$579,656	(\$61,010)	(\$578,880)

1977 Fund Net Pension Liability - Unaudited

TELL CITY-POLICE DEPT - 7821100

Net Pension Liability as of 2017	(\$10,094)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,765
- Net Difference Between Projected and Actual Investment	(112,454)
- Change of Assumptions	15,797
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,850
Pension Expense/Income	70,409
Contributions	(102,283)
Total Activity in FY 2018	(50,916)
Net Pension Liability as of 2018	(\$61,010)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7822100
 Submission Unit Name: TERRE HAUTE-POLICE DEPT

Wages: \$7,329,528 Proportionate Share: 0.0087030

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$133,541)	(\$765,091)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,415,332	\$353,210
Net Difference Between Projected and Actual	261,125	0
Change of Assumptions	0	1,695,309
Changes in Proportion and Differences Between	60,190	128,323
Total	\$1,736,647	\$2,176,842

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$904,472
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,255)
Total	\$892,217

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,283,054

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$544,350
2020	(82,948)
2021	(548,743)
2022	(440,347)
2023	(187,195)
Thereafter	274,688
Total	(\$440,195)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,269,087	(\$765,091)	(\$7,259,358)

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-POLICE DEPT - 7822100

Net Pension Liability as of 2017	(\$133,541)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	943,979
- Net Difference Between Projected and Actual Investment	(1,502,019)
- Change of Assumptions	302,098
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,229
Pension Expense/Income	892,217
Contributions	(1,283,054)
Total Activity in FY 2018	(631,550)
Net Pension Liability as of 2018	(\$765,091)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7822200
 Submission Unit Name: TERRE HAUTE-FIRE DEPT

Wages: \$9,083,140 Proportionate Share: 0.0107852

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$161,035)	(\$948,139)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,753,951	\$437,716
Net Difference Between Projected and Actual	323,599	0
Change of Assumptions	0	2,100,913
Changes in Proportion and Differences Between	144,173	184,667
Total	\$2,221,723	\$2,723,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,120,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,736)
Total	\$1,114,132

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,589,532

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$683,036
2020	(94,344)
2021	(671,580)
2022	(537,250)
2023	(225,230)
Thereafter	343,795
Total	(\$501,573)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,008,222	(\$948,139)	(\$8,996,165)

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-FIRE DEPT - 7822200

Net Pension Liability as of 2017	(\$161,035)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,173,768
- Net Difference Between Projected and Actual Investment	(1,802,552)
- Change of Assumptions	307,733
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,347
Pension Expense/Income	1,114,132
Contributions	(1,589,532)
Total Activity in FY 2018	(787,104)
Net Pension Liability as of 2018	(\$948,139)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7823100
 Submission Unit Name: TIPTON-POLICE DEPT

Wages: \$541,202 Proportionate Share: 0.0006426

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$9,875)	(\$56,492)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,503	\$26,080
Net Difference Between Projected and Actual	19,281	0
Change of Assumptions	0	125,176
Changes in Proportion and Differences Between	5,142	4,181
Total	\$128,926	\$155,437

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,783
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	385
Total	\$67,168

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,709

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$41,484
2020	(4,834)
2021	(39,227)
2022	(31,223)
2023	(13,396)
Thereafter	20,685
Total	(\$26,511)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$536,725	(\$56,492)	(\$536,006)

1977 Fund Net Pension Liability - Unaudited

TIPTON-POLICE DEPT - 7823100

Net Pension Liability as of 2017	(\$9,875)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,686
- Net Difference Between Projected and Actual Investment	(111,104)
- Change of Assumptions	22,532
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(190)
Pension Expense/Income	67,168
Contributions	(94,709)
Total Activity in FY 2018	(46,617)
Net Pension Liability as of 2018	(\$56,492)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7823200
 Submission Unit Name: TIPTON-FIRE DEPT

Wages: \$567,778 Proportionate Share: 0.0006742

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$10,698)	(\$59,270)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,642	\$27,362
Net Difference Between Projected and Actual	20,229	0
Change of Assumptions	0	131,331
Changes in Proportion and Differences Between	1,490	5,846
Total	\$131,361	\$164,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,067
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(892)
Total	\$69,175

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,361

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$42,229
2020	(6,367)
2021	(42,450)
2022	(34,053)
2023	(14,391)
Thereafter	21,854
Total	(\$33,178)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$563,118	(\$59,270)	(\$562,365)

1977 Fund Net Pension Liability - Unaudited

TIPTON-FIRE DEPT - 7823200

Net Pension Liability as of 2017	(\$10,698)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,816
- Net Difference Between Projected and Actual Investment	(121,010)
- Change of Assumptions	28,675
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,133
Pension Expense/Income	69,175
Contributions	(99,361)
Total Activity in FY 2018	(48,572)
Net Pension Liability as of 2018	(\$59,270)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7824100
 Submission Unit Name: UNION CITY-POLICE DEPT

Wages: \$258,092 Proportionate Share: 0.0003065

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$5,053)	(\$26,945)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,845	\$12,439
Net Difference Between Projected and Actual	9,196	0
Change of Assumptions	0	59,705
Changes in Proportion and Differences Between	2,093	4,238
Total	\$61,134	\$76,382

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,853
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(471)
Total	\$31,382

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,166

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$19,132
2020	(2,960)
2021	(19,364)
2022	(15,546)
2023	(6,587)
Thereafter	10,077
Total	(\$15,248)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$256,001	(\$26,945)	(\$255,658)

1977 Fund Net Pension Liability - Unaudited

UNION CITY-POLICE DEPT - 7824100

Net Pension Liability as of 2017	(\$5,053)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,935
- Net Difference Between Projected and Actual Investment	(57,523)
- Change of Assumptions	15,880
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	600
Pension Expense/Income	31,382
Contributions	(45,166)
Total Activity in FY 2018	(21,892)
Net Pension Liability as of 2018	(\$26,945)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7824200
 Submission Unit Name: UNION CITY-FIRE DEPT

Wages: \$219,029 Proportionate Share: 0.0002601

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$4,674)	(\$22,866)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,299	\$10,556
Net Difference Between Projected and Actual	7,804	0
Change of Assumptions	0	50,666
Changes in Proportion and Differences Between	1,930	4,403
Total	\$52,033	\$65,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,031
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(485)
Total	\$26,546

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,330

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$16,151
2020	(2,597)
2021	(16,518)
2022	(13,278)
2023	(5,750)
Thereafter	8,400
Total	(\$13,592)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$217,246	(\$22,866)	(\$216,955)

1977 Fund Net Pension Liability - Unaudited

UNION CITY-FIRE DEPT - 7824200

Net Pension Liability as of 2017	(\$4,674)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,608
- Net Difference Between Projected and Actual Investment	(53,905)
- Change of Assumptions	19,243
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	646
Pension Expense/Income	26,546
Contributions	(38,330)
Total Activity in FY 2018	(18,192)
Net Pension Liability as of 2018	(\$22,866)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7825100
 Submission Unit Name: VALPARAISO-POLICE DEPT

Wages: \$3,658,562 Proportionate Share: 0.0043441

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$65,697)	(\$381,895)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$706,462	\$176,305
Net Difference Between Projected and Actual	130,340	0
Change of Assumptions	0	846,213
Changes in Proportion and Differences Between	22,686	1,443
Total	\$859,488	\$1,023,961

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$451,467
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,382
Total	\$454,849

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$640,247

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$281,209
2020	(31,907)
2021	(264,408)
2022	(210,302)
2023	(85,027)
Thereafter	145,962
Total	(\$164,473)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,628,363	(\$381,895)	(\$3,623,506)

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-POLICE DEPT - 7825100

Net Pension Liability as of 2017	(\$65,697)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	472,035
- Net Difference Between Projected and Actual Investment	(737,057)
- Change of Assumptions	136,432
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,210)
Pension Expense/Income	454,849
Contributions	(640,247)
Total Activity in FY 2018	(316,198)
Net Pension Liability as of 2018	(\$381,895)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7825200
 Submission Unit Name: VALPARAISO-FIRE DEPT

Wages: \$4,346,870 Proportionate Share: 0.0051614

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$76,913)	(\$453,745)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$839,376	\$209,475
Net Difference Between Projected and Actual	154,863	0
Change of Assumptions	0	1,005,420
Changes in Proportion and Differences Between	18,118	9,658
Total	\$1,012,357	\$1,224,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$536,406
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,274
Total	\$537,680

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$760,706

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$331,372
2020	(40,654)
2021	(316,898)
2022	(252,613)
2023	(103,016)
Thereafter	169,613
Total	(\$212,196)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,311,004	(\$453,745)	(\$4,305,234)

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-FIRE DEPT - 7825200

Net Pension Liability as of 2017	(\$76,913)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	561,856
- Net Difference Between Projected and Actual Investment	(860,617)
- Change of Assumptions	144,983
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28)
Pension Expense/Income	537,680
Contributions	(760,706)
Total Activity in FY 2018	(376,832)
Net Pension Liability as of 2018	(\$453,745)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7826100
 Submission Unit Name: VINCENNES-POLICE DEPT

Wages: \$1,567,824 Proportionate Share: 0.0018616

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$28,449)	(\$163,655)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$302,744	\$75,553
Net Difference Between Projected and Actual	55,855	0
Change of Assumptions	0	362,632
Changes in Proportion and Differences Between	25,767	5,944
Total	\$384,366	\$444,129

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$193,470
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,598
Total	\$198,068

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$274,372

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$123,655
2020	(10,526)
2021	(110,161)
2022	(86,974)
2023	(36,462)
Thereafter	60,705
Total	(\$59,763)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,554,881	(\$163,655)	(\$1,552,800)

1977 Fund Net Pension Liability - Unaudited

VINCENNES-POLICE DEPT - 7826100

Net Pension Liability as of 2017	(\$28,449)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	202,022
- Net Difference Between Projected and Actual Investment	(319,760)
- Change of Assumptions	62,889
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,053)
Pension Expense/Income	198,068
Contributions	(274,372)
Total Activity in FY 2018	(135,206)
Net Pension Liability as of 2018	(\$163,655)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7826200
 Submission Unit Name: VINCENNES-FIRE DEPT

Wages: \$1,570,791 Proportionate Share: 0.0018651

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$29,459)	(\$163,963)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$303,313	\$75,695
Net Difference Between Projected and Actual	55,960	0
Change of Assumptions	0	363,314
Changes in Proportion and Differences Between	14,835	6,752
Total	\$374,108	\$445,761

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$193,833
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,009
Total	\$195,842

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$274,891

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$121,291
2020	(13,142)
2021	(112,964)
2022	(89,735)
2023	(37,453)
Thereafter	60,350
Total	(\$71,653)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,557,805	(\$163,963)	(\$1,555,720)

1977 Fund Net Pension Liability - Unaudited

VINCENNES-FIRE DEPT - 7826200

Net Pension Liability as of 2017	(\$29,459)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	201,555
- Net Difference Between Projected and Actual Investment	(332,994)
- Change of Assumptions	77,319
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,335)
Pension Expense/Income	195,842
Contributions	(274,891)
Total Activity in FY 2018	(134,504)
Net Pension Liability as of 2018	(\$163,963)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7827100
 Submission Unit Name: WABASH-POLICE DEPT

Wages: \$1,451,915 Proportionate Share: 0.0017240

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$25,145)	(\$151,559)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$280,367	\$69,968
Net Difference Between Projected and Actual	51,727	0
Change of Assumptions	0	335,828
Changes in Proportion and Differences Between	8,925	4,730
Total	\$341,019	\$410,526

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,169
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,140
Total	\$180,309

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$254,088

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$111,402
2020	(12,861)
2021	(105,131)
2022	(83,659)
2023	(34,997)
Thereafter	55,739
Total	(\$69,507)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,439,952	(\$151,559)	(\$1,438,025)

1977 Fund Net Pension Liability - Unaudited

WABASH-POLICE DEPT - 7827100

Net Pension Liability as of 2017	(\$25,145)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	188,154
- Net Difference Between Projected and Actual Investment	(280,262)
- Change of Assumptions	40,272
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(799)
Pension Expense/Income	180,309
Contributions	(254,088)
Total Activity in FY 2018	(126,414)
Net Pension Liability as of 2018	(\$151,559)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7827200
 Submission Unit Name: WABASH-FIRE DEPT

Wages: \$1,726,509 Proportionate Share: 0.0020500

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$32,205)	(\$180,218)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$333,383	\$83,199
Net Difference Between Projected and Actual	61,508	0
Change of Assumptions	0	399,332
Changes in Proportion and Differences Between	17,811	12,298
Total	\$412,702	\$494,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,538
Total	\$214,587

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$302,142

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$132,647
2020	(15,114)
2021	(124,832)
2022	(99,300)
2023	(42,061)
Thereafter	66,533
Total	(\$82,127)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,712,240	(\$180,218)	(\$1,709,949)

1977 Fund Net Pension Liability - Unaudited

WABASH-FIRE DEPT - 7827200

Net Pension Liability as of 2017	(\$32,205)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	221,692
- Net Difference Between Projected and Actual Investment	(363,698)
- Change of Assumptions	82,370
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(822)
Pension Expense/Income	214,587
Contributions	(302,142)
Total Activity in FY 2018	(148,013)
Net Pension Liability as of 2018	(\$180,218)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7828100
 Submission Unit Name: WARSAW-POLICE DEPT

Wages: \$2,007,184 Proportionate Share: 0.0023833

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$39,512)	(\$209,519)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$387,586	\$96,726
Net Difference Between Projected and Actual	71,509	0
Change of Assumptions	0	464,257
Changes in Proportion and Differences Between	23,583	9,236
Total	\$482,678	\$570,219

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$247,688
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,623
Total	\$251,311

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$351,258

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$156,049
2020	(15,736)
2021	(143,292)
2022	(113,608)
2023	(48,187)
Thereafter	77,233
Total	(\$87,541)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,990,626	(\$209,519)	(\$1,987,961)

1977 Fund Net Pension Liability - Unaudited

WARSAW-POLICE DEPT - 7828100

Net Pension Liability as of 2017	(\$39,512)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	255,903
- Net Difference Between Projected and Actual Investment	(450,172)
- Change of Assumptions	126,738
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,529)
Pension Expense/Income	251,311
Contributions	(351,258)
Total Activity in FY 2018	(170,007)
Net Pension Liability as of 2018	(\$209,519)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7828200
 Submission Unit Name: WARSAW-FIRE DEPT

Wages: \$1,980,047 Proportionate Share: 0.0023511

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$35,060)	(\$206,688)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$382,349	\$95,419
Net Difference Between Projected and Actual	70,542	0
Change of Assumptions	0	457,985
Changes in Proportion and Differences Between	6,169	13,576
Total	\$459,060	\$566,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$244,342
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,951)
Total	\$242,391

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$346,509

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$148,415
2020	(21,049)
2021	(146,882)
2022	(117,599)
2023	(48,295)
Thereafter	77,490
Total	(\$107,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,963,731	(\$206,688)	(\$1,961,103)

1977 Fund Net Pension Liability - Unaudited

WARSAW-FIRE DEPT - 7828200

Net Pension Liability as of 2017	(\$35,060)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	255,912
- Net Difference Between Projected and Actual Investment	(392,362)
- Change of Assumptions	66,423
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,517
Pension Expense/Income	242,391
Contributions	(346,509)
Total Activity in FY 2018	(171,628)
Net Pension Liability as of 2018	(\$206,688)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7829100
 Submission Unit Name: WASHINGTON-POLICE DEPT

Wages: \$886,101 Proportionate Share: 0.0010521

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$15,552)	(\$92,491)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$171,099	\$42,699
Net Difference Between Projected and Actual	31,567	0
Change of Assumptions	0	204,945
Changes in Proportion and Differences Between	13,153	708
Total	\$215,819	\$248,352

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,341
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,524
Total	\$111,865

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,066

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$69,812
2020	(6,022)
2021	(62,332)
2022	(49,228)
2023	(19,633)
Thereafter	34,870
Total	(\$32,533)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$878,755	(\$92,491)	(\$877,579)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-POLICE DEPT - 7829100

Net Pension Liability as of 2017	(\$15,552)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114,641
- Net Difference Between Projected and Actual Investment	(173,765)
- Change of Assumptions	27,669
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,283)
Pension Expense/Income	111,865
Contributions	(155,066)
Total Activity in FY 2018	(76,939)
Net Pension Liability as of 2018	(\$92,491)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7829200
 Submission Unit Name: WASHINGTON-FIRE DEPT

Wages: \$738,644 Proportionate Share: 0.0008771

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$13,328)	(\$77,107)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$142,639	\$35,597
Net Difference Between Projected and Actual	26,317	0
Change of Assumptions	0	170,855
Changes in Proportion and Differences Between	2,802	749
Total	\$171,758	\$207,201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$91,154
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	389
Total	\$91,543

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,261

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$56,484
2020	(6,736)
2021	(53,679)
2022	(42,755)
2023	(17,492)
Thereafter	28,735
Total	(\$35,443)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$732,588	(\$77,107)	(\$731,608)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-FIRE DEPT - 7829200

Net Pension Liability as of 2017	(\$13,328)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,251
- Net Difference Between Projected and Actual Investment	(149,647)
- Change of Assumptions	28,489
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(154)
Pension Expense/Income	91,543
Contributions	(129,261)
Total Activity in FY 2018	(63,779)
Net Pension Liability as of 2018	(\$77,107)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7830100
 Submission Unit Name: WEST LAFAYETTE-POLICE DEPT

Wages: \$2,883,086 Proportionate Share: 0.0034233

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$50,568)	(\$300,946)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$556,717	\$138,934
Net Difference Between Projected and Actual	102,713	0
Change of Assumptions	0	666,845
Changes in Proportion and Differences Between	8,698	22,329
Total	\$668,128	\$828,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$355,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,537)
Total	\$353,234

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$504,539

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$216,402
2020	(30,344)
2021	(213,563)
2022	(170,926)
2023	(72,385)
Thereafter	110,836
Total	(\$159,980)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,859,275	(\$300,946)	(\$2,855,448)

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-POLICE DEPT - 7830100

Net Pension Liability as of 2017	(\$50,568)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	373,046
- Net Difference Between Projected and Actual Investment	(564,932)
- Change of Assumptions	89,508
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,305
Pension Expense/Income	353,234
Contributions	(504,539)
Total Activity in FY 2018	(250,378)
Net Pension Liability as of 2018	(\$300,946)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7830200
 Submission Unit Name: WEST LAFAYETTE-FIRE DEPT

Wages: \$2,756,097 Proportionate Share: 0.0032726

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$51,040)	(\$287,698)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$532,209	\$132,818
Net Difference Between Projected and Actual	98,191	0
Change of Assumptions	0	637,489
Changes in Proportion and Differences Between	42,819	1,985
Total	\$673,219	\$772,292

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$340,110
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,919
Total	\$348,029

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$482,316

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$217,220
2020	(18,664)
2021	(193,818)
2022	(153,057)
2023	(59,810)
Thereafter	109,056
Total	(\$99,073)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,733,404	(\$287,698)	(\$2,729,745)

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-FIRE DEPT - 7830200

Net Pension Liability as of 2017	(\$51,040)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	354,237
- Net Difference Between Projected and Actual Investment	(575,686)
- Change of Assumptions	125,924
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,846)
Pension Expense/Income	348,029
Contributions	(482,316)
Total Activity in FY 2018	(236,658)
Net Pension Liability as of 2018	(\$287,698)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7831100
 Submission Unit Name: WHITING-WHITING POLICE DEPARTMENT

Wages: \$1,039,067 Proportionate Share: 0.0012338

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$18,373)	(\$108,465)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$200,648	\$50,074
Net Difference Between Projected and Actual	37,019	0
Change of Assumptions	0	240,339
Changes in Proportion and Differences Between	10,457	20,034
Total	\$248,124	\$310,447

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$128,224
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,399)
Total	\$125,825

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$181,837

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$76,508
2020	(12,422)
2021	(78,456)
2022	(63,090)
2023	(26,268)
Thereafter	41,405
Total	(\$62,323)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,030,518	(\$108,465)	(\$1,029,139)

1977 Fund Net Pension Liability - Unaudited

WHITING-WHITING POLICE DEPARTMENT - 7831100

Net Pension Liability as of 2017	(\$18,373)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,319
- Net Difference Between Projected and Actual Investment	(205,563)
- Change of Assumptions	34,474
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,690
Pension Expense/Income	125,825
Contributions	(181,837)
Total Activity in FY 2018	(90,092)
Net Pension Liability as of 2018	(\$108,465)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7831200
 Submission Unit Name: WHITING-FIRE DEPT

Wages: \$991,023 Proportionate Share: 0.0011767

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$17,534)	(\$103,445)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$191,362	\$47,756
Net Difference Between Projected and Actual	35,306	0
Change of Assumptions	0	229,216
Changes in Proportion and Differences Between	16,028	5,147
Total	\$242,696	\$282,119

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,290
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,859
Total	\$124,149

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,430

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$77,116
2020	(7,698)
2021	(70,677)
2022	(56,021)
2023	(22,003)
Thereafter	39,860
Total	(\$39,423)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$982,826	(\$103,445)	(\$981,511)

1977 Fund Net Pension Liability - Unaudited

WHITING-FIRE DEPT - 7831200

Net Pension Liability as of 2017	(\$17,534)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	128,094
- Net Difference Between Projected and Actual Investment	(196,196)
- Change of Assumptions	33,046
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,574)
Pension Expense/Income	124,149
Contributions	(173,430)
Total Activity in FY 2018	(85,911)
Net Pension Liability as of 2018	(\$103,445)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7832100
 Submission Unit Name: WINCHESTER-POLICE DEPT

Wages: \$444,254 Proportionate Share: 0.0005275

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$7,910)	(\$46,373)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,785	\$21,409
Net Difference Between Projected and Actual	15,827	0
Change of Assumptions	0	102,755
Changes in Proportion and Differences Between	1,342	3,444
Total	\$102,954	\$127,608

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,821
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(518)
Total	\$54,303

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,746

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$33,217
2020	(4,805)
2021	(33,037)
2022	(26,467)
2023	(10,900)
Thereafter	17,338
Total	(\$24,654)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$440,589	(\$46,373)	(\$439,999)

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-POLICE DEPT - 7832100

Net Pension Liability as of 2017	(\$7,910)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,378
- Net Difference Between Projected and Actual Investment	(88,611)
- Change of Assumptions	15,559
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	654
Pension Expense/Income	54,303
Contributions	(77,746)
Total Activity in FY 2018	(38,463)
Net Pension Liability as of 2018	(\$46,373)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7832200
 Submission Unit Name: WINCHESTER-FIRE DEPT

Wages: \$386,925 Proportionate Share: 0.0004594

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$6,269)	(\$40,386)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,710	\$18,645
Net Difference Between Projected and Actual	13,784	0
Change of Assumptions	0	89,489
Changes in Proportion and Differences Between	2,643	839
Total	\$91,137	\$108,973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,744
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	245
Total	\$47,989

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,711

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$29,625
2020	(3,488)
2021	(28,075)
2022	(22,353)
2023	(9,024)
Thereafter	15,479
Total	(\$17,836)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$383,709	(\$40,386)	(\$383,195)

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-FIRE DEPT - 7832200

Net Pension Liability as of 2017	(\$6,269)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,519
- Net Difference Between Projected and Actual Investment	(68,984)
- Change of Assumptions	4,276
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(206)
Pension Expense/Income	47,989
Contributions	(67,711)
Total Activity in FY 2018	(34,117)
Net Pension Liability as of 2018	(\$40,386)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7834100
 Submission Unit Name: ST. JOHN-POLICE DEPT

Wages: \$1,330,864 Proportionate Share: 0.0015803

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$21,421)	(\$138,926)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$256,997	\$64,136
Net Difference Between Projected and Actual	47,415	0
Change of Assumptions	0	307,836
Changes in Proportion and Differences Between	25,851	11,251
Total	\$330,263	\$383,223

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,235
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,325
Total	\$167,560

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,903

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$104,393
2020	(9,513)
2021	(94,092)
2022	(74,410)
2023	(31,325)
Thereafter	51,987
Total	(\$52,960)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,319,929	(\$138,926)	(\$1,318,162)

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-POLICE DEPT - 7834100

Net Pension Liability as of 2017	(\$21,421)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	173,910
- Net Difference Between Projected and Actual Investment	(235,411)
- Change of Assumptions	12,568
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,229)
Pension Expense/Income	167,560
Contributions	(232,903)
Total Activity in FY 2018	(117,505)
Net Pension Liability as of 2018	(\$138,926)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7835100
 Submission Unit Name: CICERO-POLICE DEPT

Wages: \$450,585 Proportionate Share: 0.0005350

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$7,807)	(\$47,032)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,005	\$21,713
Net Difference Between Projected and Actual	16,052	0
Change of Assumptions	0	104,216
Changes in Proportion and Differences Between	650	3,133
Total	\$103,707	\$129,062

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,601
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(495)
Total	\$55,106

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,852

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$33,719
2020	(4,843)
2021	(33,477)
2022	(26,813)
2023	(11,245)
Thereafter	17,304
Total	(\$25,355)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$446,853	(\$47,032)	(\$446,255)

1977 Fund Net Pension Liability - Unaudited

CICERO-POLICE DEPT - 7835100

Net Pension Liability as of 2017	(\$7,807)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,385
- Net Difference Between Projected and Actual Investment	(87,021)
- Change of Assumptions	12,552
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	605
Pension Expense/Income	55,106
Contributions	(78,852)
Total Activity in FY 2018	(39,225)
Net Pension Liability as of 2018	(\$47,032)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7835200
 Submission Unit Name: CICERO-FIRE DEPT

Wages: \$457,409 Proportionate Share: 0.0005431

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$7,034)	(\$47,745)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$88,322	\$22,042
Net Difference Between Projected and Actual	16,295	0
Change of Assumptions	0	105,794
Changes in Proportion and Differences Between	1,434	11,510
Total	\$106,051	\$139,346

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,442
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,873)
Total	\$54,569

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,341

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$32,859
2020	(6,287)
2021	(35,354)
2022	(28,590)
2023	(12,929)
Thereafter	17,006
Total	(\$33,295)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$453,618	(\$47,745)	(\$453,011)

1977 Fund Net Pension Liability - Unaudited

CICERO-FIRE DEPT - 7835200

Net Pension Liability as of 2017	(\$7,034)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,057
- Net Difference Between Projected and Actual Investment	(76,575)
- Change of Assumptions	(585)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,164
Pension Expense/Income	54,569
Contributions	(80,341)
Total Activity in FY 2018	(40,711)
Net Pension Liability as of 2018	(\$47,745)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7836200
 Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT

Wages: \$9,449,180 Proportionate Share: 0.0112198

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$181,187)	(\$986,346)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,824,628	\$455,354
Net Difference Between Projected and Actual	336,639	0
Change of Assumptions	0	2,185,571
Changes in Proportion and Differences Between	24,121	51,014
Total	\$2,185,388	\$2,691,939

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,166,034
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,282)
Total	\$1,159,752

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,653,593

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$711,284
2020	(97,421)
2021	(697,918)
2022	(558,175)
2023	(230,010)
Thereafter	365,689
Total	(\$506,551)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,371,217	(\$986,346)	(\$9,358,675)

1977 Fund Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT - 7836200

Net Pension Liability as of 2017	(\$181,187)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,208,978
- Net Difference Between Projected and Actual Investment	(2,055,577)
- Change of Assumptions	524,490
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,791
Pension Expense/Income	1,159,752
Contributions	(1,653,593)
Total Activity in FY 2018	(805,159)
Net Pension Liability as of 2018	(\$986,346)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7837200
 Submission Unit Name: WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT

Wages: \$312,174 Proportionate Share: 0.0003707

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$5,047)	(\$32,589)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,285	\$15,045
Net Difference Between Projected and Actual	11,122	0
Change of Assumptions	0	72,211
Changes in Proportion and Differences Between	475	15,973
Total	\$71,882	\$103,229

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,526
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,433)
Total	\$35,093

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,631

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$20,276
2020	(6,443)
2021	(26,283)
2022	(21,666)
2023	(8,920)
Thereafter	11,689
Total	(\$31,347)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$309,623	(\$32,589)	(\$309,209)

1977 Fund Net Pension Liability - Unaudited
WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT - 7837200

Net Pension Liability as of 2017	(\$5,047)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,775
- Net Difference Between Projected and Actual Investment	(55,516)
- Change of Assumptions	3,281
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,456
Pension Expense/Income	35,093
Contributions	(54,631)
Total Activity in FY 2018	(27,542)
Net Pension Liability as of 2018	(\$32,589)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7839100
 Submission Unit Name: TOWN OF NEW CHICAGO-POLICE DEPARTMENT

Wages: \$0 Proportionate Share: -

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$216)	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	318	3,864
Total	\$318	\$3,864

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(680)
Total	(\$680)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows) of	
2019	(\$680)
2020	(680)
2021	(680)
2022	(680)
2023	(593)
Thereafter	(233)
Total	(\$3,546)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$0	\$0	\$0

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEW CHICAGO-POLICE DEPARTMENT - 7839100

Net Pension Liability as of 2017	(\$216)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(191)
- Net Difference Between Projected and Actual Investment	(2,851)
- Change of Assumptions	3,230
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	708
Pension Expense/Income	(680)
Contributions	0
Total Activity in FY 2018	216
Net Pension Liability as of 2018	\$0

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7840100
 Submission Unit Name: AUSTIN-POLICE DEPT

Wages: \$262,940 Proportionate Share: 0.0003122

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$4,851)	(\$27,446)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,772	\$12,671
Net Difference Between Projected and Actual	9,367	0
Change of Assumptions	0	60,815
Changes in Proportion and Differences Between	2,106	2,866
Total	\$62,245	\$76,352

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(77)
Total	\$32,369

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,015

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$19,889
2020	(2,614)
2021	(19,323)
2022	(15,435)
2023	(6,659)
Thereafter	10,035
Total	(\$14,107)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$260,762	(\$27,446)	(\$260,413)

1977 Fund Net Pension Liability - Unaudited

AUSTIN-POLICE DEPT - 7840100

Net Pension Liability as of 2017	(\$4,851)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,809
- Net Difference Between Projected and Actual Investment	(54,685)
- Change of Assumptions	11,747
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	180
Pension Expense/Income	32,369
Contributions	(46,015)
Total Activity in FY 2018	(22,595)
Net Pension Liability as of 2018	(\$27,446)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7841200

Submission Unit Name: PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT

Wages: \$517,638 Proportionate Share: 0.0006146

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$9,514)	(\$54,030)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,950	\$24,943
Net Difference Between Projected and Actual	18,440	0
Change of Assumptions	0	119,722
Changes in Proportion and Differences Between	1,428	5,171
Total	\$119,818	\$149,836

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,873
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(815)
Total	\$63,058

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,587

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$38,492
2020	(5,807)
2021	(38,701)
2022	(31,047)
2023	(13,000)
Thereafter	20,045
Total	(\$30,018)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$513,338	(\$54,030)	(\$512,651)

1977 Fund Net Pension Liability - Unaudited

PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT - 7841200

Net Pension Liability as of 2017	(\$9,514)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,590
- Net Difference Between Projected and Actual Investment	(107,178)
- Change of Assumptions	22,587
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,014
Pension Expense/Income	63,058
Contributions	(90,587)
Total Activity in FY 2018	(44,516)
Net Pension Liability as of 2018	(\$54,030)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7843200
 Submission Unit Name: PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT

Wages: \$752,917 Proportionate Share: 0.0008940

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$15,310)	(\$78,593)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$145,387	\$36,283
Net Difference Between Projected and Actual	26,824	0
Change of Assumptions	0	174,148
Changes in Proportion and Differences Between	15,994	11,060
Total	\$188,205	\$221,491

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,910
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,392
Total	\$94,302

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,761

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$58,567
2020	(5,871)
2021	(53,719)
2022	(42,584)
2023	(18,320)
Thereafter	28,641
Total	(\$33,286)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$746,704	(\$78,593)	(\$745,704)

1977 Fund Net Pension Liability - Unaudited
PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT - 7843200

Net Pension Liability as of 2017	(\$15,310)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,559
- Net Difference Between Projected and Actual Investment	(175,311)
- Change of Assumptions	54,844
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(916)
Pension Expense/Income	94,302
Contributions	(131,761)
Total Activity in FY 2018	(63,283)
Net Pension Liability as of 2018	(\$78,593)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7844200
 Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY-FIRE

Wages: \$620,886 Proportionate Share: 0.0007372

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$11,996)	(\$64,808)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$119,888	\$29,919
Net Difference Between Projected and Actual	22,119	0
Change of Assumptions	0	143,604
Changes in Proportion and Differences Between	11,236	12,305
Total	\$153,243	\$185,828

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,615
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(440)
Total	\$76,175

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,654

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$46,709
2020	(6,427)
2021	(45,883)
2022	(36,701)
2023	(14,868)
Thereafter	24,585
Total	(\$32,585)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$615,738	(\$64,808)	(\$614,914)

1977 Fund Net Pension Liability - Unaudited

BROWN TOWNSHIP - MORGAN COUNTY-FIRE - 7844200

Net Pension Liability as of 2017	(\$11,996)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,356
- Net Difference Between Projected and Actual Investment	(136,269)
- Change of Assumptions	35,829
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	751
Pension Expense/Income	76,175
Contributions	(108,654)
Total Activity in FY 2018	(52,812)
Net Pension Liability as of 2018	(\$64,808)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7845100
 Submission Unit Name: PORTER-POLICE

Wages: \$766,601 Proportionate Share: 0.0009103

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$13,055)	(\$80,026)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$148,038	\$36,944
Net Difference Between Projected and Actual	27,313	0
Change of Assumptions	0	177,323
Changes in Proportion and Differences Between	8,327	5,571
Total	\$183,678	\$219,838

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,604
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	660
Total	\$95,264

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$134,155

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$58,878
2020	(6,735)
2021	(55,456)
2022	(44,118)
2023	(18,668)
Thereafter	29,939
Total	(\$36,160)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$760,318	(\$80,026)	(\$759,301)

1977 Fund Net Pension Liability - Unaudited

PORTER-POLICE - 7845100

Net Pension Liability as of 2017	(\$13,055)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,545
- Net Difference Between Projected and Actual Investment	(145,047)
- Change of Assumptions	17,937
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(515)
Pension Expense/Income	95,264
Contributions	(134,155)
Total Activity in FY 2018	(66,971)
Net Pension Liability as of 2018	(\$80,026)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7846100
 Submission Unit Name: MOORESVILLE-POLICE DEPARTMENT

Wages: \$938,046 Proportionate Share: 0.0011138

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$18,038)	(\$97,915)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$181,133	\$45,203
Net Difference Between Projected and Actual	33,418	0
Change of Assumptions	0	216,964
Changes in Proportion and Differences Between	27,687	6,892
Total	\$242,238	\$269,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,753
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,851
Total	\$120,604

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$164,158

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$76,084
2020	(4,197)
2021	(63,809)
2022	(49,937)
2023	(21,599)
Thereafter	36,637
Total	(\$26,821)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$930,289	(\$97,915)	(\$929,044)

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-POLICE DEPARTMENT - 7846100

Net Pension Liability as of 2017	(\$18,038)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119,971
- Net Difference Between Projected and Actual Investment	(204,745)
- Change of Assumptions	52,842
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,391)
Pension Expense/Income	120,604
Contributions	(164,158)
Total Activity in FY 2018	(79,877)
Net Pension Liability as of 2018	(\$97,915)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7846200
 Submission Unit Name: MOORESVILLE-FIRE DEPARTMENT

Wages: \$615,389 Proportionate Share: 0.0007307

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$12,094)	(\$64,237)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,831	\$29,655
Net Difference Between Projected and Actual	21,924	0
Change of Assumptions	0	142,337
Changes in Proportion and Differences Between	33,266	3,051
Total	\$174,021	\$175,043

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,939
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,125
Total	\$83,064

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,695

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$53,857
2020	1,190
2021	(37,918)
2022	(28,817)
2023	(13,018)
Thereafter	23,684
Total	(\$1,022)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$610,309	(\$64,237)	(\$609,492)

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-FIRE DEPARTMENT - 7846200

Net Pension Liability as of 2017	(\$12,094)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,477
- Net Difference Between Projected and Actual Investment	(137,747)
- Change of Assumptions	38,549
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,791)
Pension Expense/Income	83,064
Contributions	(107,695)
Total Activity in FY 2018	(52,143)
Net Pension Liability as of 2018	(\$64,237)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7847200
 Submission Unit Name: VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT

Wages: \$451,421 Proportionate Share: 0.0005360

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$7,526)	(\$47,120)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,167	\$21,753
Net Difference Between Projected and Actual	16,082	0
Change of Assumptions	0	104,411
Changes in Proportion and Differences Between	3,216	1,283
Total	\$106,465	\$127,447

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,705
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	303
Total	\$56,008

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,912

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$34,582
2020	(4,052)
2021	(32,739)
2022	(26,063)
2023	(10,750)
Thereafter	18,040
Total	(\$20,982)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$447,688	(\$47,120)	(\$447,089)

1977 Fund Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT - 7847200

Net Pension Liability as of 2017	(\$7,526)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,756
- Net Difference Between Projected and Actual Investment	(83,285)
- Change of Assumptions	8,158
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,681
Pension Expense/Income	56,008
Contributions	(80,912)
Total Activity in FY 2018	(39,594)
Net Pension Liability as of 2018	(\$47,120)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7849200
 Submission Unit Name: BUCK CREEK TOWNSHIP-FIRE DEPARTMENT

Wages: \$940,062 Proportionate Share: 0.0011162

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$17,761)	(\$98,126)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$181,523	\$45,301
Net Difference Between Projected and Actual	33,490	0
Change of Assumptions	0	217,431
Changes in Proportion and Differences Between	26,142	6,428
Total	\$241,155	\$269,160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,003
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,806
Total	\$118,809

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,531

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$74,193
2020	(6,261)
2021	(66,001)
2022	(52,099)
2023	(18,920)
Thereafter	41,083
Total	(\$28,005)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$932,294	(\$98,126)	(\$931,046)

1977 Fund Net Pension Liability - Unaudited

BUCK CREEK TOWNSHIP-FIRE DEPARTMENT - 7849200

Net Pension Liability as of 2017	(\$17,761)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,510
- Net Difference Between Projected and Actual Investment	(201,007)
- Change of Assumptions	48,222
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,632
Pension Expense/Income	118,809
Contributions	(171,531)
Total Activity in FY 2018	(80,365)
Net Pension Liability as of 2018	(\$98,126)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7850100
 Submission Unit Name: FISHERS-POLICE DEPARTMENT

Wages: \$7,318,842 Proportionate Share: 0.0086903

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$137,559)	(\$763,974)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,413,266	\$352,695
Net Difference Between Projected and Actual	260,744	0
Change of Assumptions	0	1,692,835
Changes in Proportion and Differences Between	130,134	562
Total	\$1,804,144	\$2,046,092

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$903,152
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	27,240
Total	\$930,392

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,281,566

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$583,031
2020	(43,352)
2021	(508,467)
2022	(400,229)
2023	(164,436)
Thereafter	291,505
Total	(\$241,948)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$7,258,480	(\$763,974)	(\$7,248,765)

1977 Fund Net Pension Liability - Unaudited

FISHERS-POLICE DEPARTMENT - 7850100

Net Pension Liability as of 2017	(\$137,559)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	938,873
- Net Difference Between Projected and Actual Investment	(1,555,454)
- Change of Assumptions	364,675
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,335)
Pension Expense/Income	930,392
Contributions	(1,281,566)
Total Activity in FY 2018	(626,415)
Net Pension Liability as of 2018	(\$763,974)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7850200
 Submission Unit Name: FISHERS-FIRE DEPARTMENT

Wages: \$8,624,759 Proportionate Share: 0.0102409

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$163,292)	(\$900,289)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,665,434	\$415,625
Net Difference Between Projected and Actual	307,268	0
Change of Assumptions	0	1,994,885
Changes in Proportion and Differences Between	149,418	0
Total	\$2,122,120	\$2,410,510

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,064,301
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,222
Total	\$1,094,523

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,509,325

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$685,183
2020	(52,965)
2021	(601,069)
2022	(473,519)
2023	(188,464)
Thereafter	342,444
Total	(\$288,390)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$8,553,602	(\$900,289)	(\$8,542,153)

1977 Fund Net Pension Liability - Unaudited

FISHERS-FIRE DEPARTMENT - 7850200

Net Pension Liability as of 2017	(\$163,292)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,105,345
- Net Difference Between Projected and Actual Investment	(1,848,679)
- Change of Assumptions	447,516
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,377)
Pension Expense/Income	1,094,523
Contributions	(1,509,325)
Total Activity in FY 2018	(736,997)
Net Pension Liability as of 2018	(\$900,289)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7851200
 Submission Unit Name: WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO)

Wages: \$2,943,875 Proportionate Share: 0.0034955

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$49,417)	(\$307,293)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$568,458	\$141,864
Net Difference Between Projected and Actual	104,879	0
Change of Assumptions	0	680,909
Changes in Proportion and Differences Between	33,607	1,043
Total	\$706,944	\$823,816

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$363,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,856
Total	\$370,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$515,177

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$230,410
2020	(21,540)
2021	(208,623)
2022	(165,086)
2023	(68,016)
Thereafter	115,983
Total	(\$116,872)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,919,579	(\$307,293)	(\$2,915,671)

1977 Fund Net Pension Liability - Unaudited
WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO) - 7851200

Net Pension Liability as of 2017	(\$49,417)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	382,875
- Net Difference Between Projected and Actual Investment	(547,573)
- Change of Assumptions	58,232
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,364)
Pension Expense/Income	370,131
Contributions	(515,177)
Total Activity in FY 2018	(257,876)
Net Pension Liability as of 2018	(\$307,293)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7852200
 Submission Unit Name: WAYNE TOWNSHIP-FIRE

Wages: \$9,434,601 Proportionate Share: 0.0112025

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$178,205)	(\$984,825)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,821,814	\$454,652
Net Difference Between Projected and Actual	336,120	0
Change of Assumptions	0	2,182,201
Changes in Proportion and Differences Between	39,057	43,971
Total	\$2,196,991	\$2,680,824

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,164,236
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,917)
Total	\$1,161,319

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,651,061

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$713,545
2020	(93,914)
2021	(693,484)
2022	(553,957)
2023	(225,532)
Thereafter	369,509
Total	(\$483,833)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$9,356,768	(\$984,825)	(\$9,344,244)

1977 Fund Net Pension Liability - Unaudited

WAYNE TOWNSHIP-FIRE - 7852200

Net Pension Liability as of 2017	(\$178,205)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,209,505
- Net Difference Between Projected and Actual Investment	(2,016,727)
- Change of Assumptions	483,262
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,082
Pension Expense/Income	1,161,319
Contributions	(1,651,061)
Total Activity in FY 2018	(806,620)
Net Pension Liability as of 2018	(\$984,825)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7853100
 Submission Unit Name: ARGOS-POLICE

Wages: \$243,720 Proportionate Share: 0.0002894

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$4,529)	(\$25,441)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,064	\$11,745
Net Difference Between Projected and Actual	8,683	0
Change of Assumptions	0	56,374
Changes in Proportion and Differences Between	2,169	2,559
Total	\$57,916	\$70,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,076
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(77)
Total	\$29,999

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,651

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$18,432
2020	(2,428)
2021	(17,917)
2022	(14,312)
2023	(5,906)
Thereafter	9,369
Total	(\$12,762)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$241,718	(\$25,441)	(\$241,395)

1977 Fund Net Pension Liability - Unaudited

ARGOS-POLICE - 7853100

Net Pension Liability as of 2017	(\$4,529)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,312
- Net Difference Between Projected and Actual Investment	(51,112)
- Change of Assumptions	11,366
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	174
Pension Expense/Income	29,999
Contributions	(42,651)
Total Activity in FY 2018	(20,912)
Net Pension Liability as of 2018	(\$25,441)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7854100
 Submission Unit Name: TOWN OF OSSIAN-POLICE

Wages: \$142,279 Proportionate Share: 0.0001689

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$3,114)	(\$14,848)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,467	\$6,855
Net Difference Between Projected and Actual	5,068	0
Change of Assumptions	0	32,901
Changes in Proportion and Differences Between	1,721	3,196
Total	\$34,256	\$42,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,553
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(221)
Total	\$17,332

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,899

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$10,581
2020	(1,593)
2021	(10,633)
2022	(8,529)
2023	(3,801)
Thereafter	5,279
Total	(\$8,696)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$141,072	(\$14,848)	(\$140,883)

1977 Fund Net Pension Liability - Unaudited

TOWN OF OSSIAN-POLICE - 7854100

Net Pension Liability as of 2017	(\$3,114)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,856
- Net Difference Between Projected and Actual Investment	(36,051)
- Change of Assumptions	13,682
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	346
Pension Expense/Income	17,332
Contributions	(24,899)
Total Activity in FY 2018	(11,734)
Net Pension Liability as of 2018	(\$14,848)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7855100
 Submission Unit Name: WESTFIELD POLICE DEPARTMENT

Wages: \$1,517,371 Proportionate Share: 0.0018017

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$25,193)	(\$158,390)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$293,003	\$73,122
Net Difference Between Projected and Actual	54,058	0
Change of Assumptions	0	350,964
Changes in Proportion and Differences Between	26,943	1,437
Total	\$374,004	\$425,523

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$187,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,094
Total	\$192,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$265,539

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$120,322
2020	(9,542)
2021	(105,971)
2022	(83,531)
2023	(33,472)
Thereafter	60,675
Total	(\$51,519)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,504,851	(\$158,390)	(\$1,502,836)

1977 Fund Net Pension Liability - Unaudited

WESTFIELD POLICE DEPARTMENT - 7855100

Net Pension Liability as of 2017	(\$25,193)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	197,593
- Net Difference Between Projected and Actual Investment	(278,563)
- Change of Assumptions	25,851
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,877)
Pension Expense/Income	192,338
Contributions	(265,539)
Total Activity in FY 2018	(133,197)
Net Pension Liability as of 2018	(\$158,390)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7855200
 Submission Unit Name: WESTFIELD FIRE DEPARTMENT

Wages: \$3,995,975 Proportionate Share: 0.0047448

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$73,613)	(\$417,121)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$771,626	\$192,567
Net Difference Between Projected and Actual	142,363	0
Change of Assumptions	0	924,268
Changes in Proportion and Differences Between	11,035	31,336
Total	\$925,024	\$1,148,171

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$493,110
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,693)
Total	\$489,417

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$699,292

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$299,761
2020	(42,237)
2021	(296,184)
2022	(237,087)
2023	(99,996)
Thereafter	152,596
Total	(\$223,147)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,963,043	(\$417,121)	(\$3,957,739)

1977 Fund Net Pension Liability - Unaudited

WESTFIELD FIRE DEPARTMENT - 7855200

Net Pension Liability as of 2017	(\$73,613)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	513,933
- Net Difference Between Projected and Actual Investment	(829,554)
- Change of Assumptions	176,784
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,204
Pension Expense/Income	489,417
Contributions	(699,292)
Total Activity in FY 2018	(343,508)
Net Pension Liability as of 2018	(\$417,121)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7856200
 Submission Unit Name: SUGAR CREEK TOWNSHIP FIRE DEPARTMENT

Wages: \$1,988,363 Proportionate Share: 0.0023610

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$33,458)	(\$207,558)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$383,959	\$95,821
Net Difference Between Projected and Actual	70,839	0
Change of Assumptions	0	459,913
Changes in Proportion and Differences Between	12,326	2,568
Total	\$467,124	\$558,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$245,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,769
Total	\$247,139

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$347,965

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$152,767
2020	(17,410)
2021	(143,774)
2022	(114,367)
2023	(46,519)
Thereafter	78,125
Total	(\$91,178)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,972,000	(\$207,558)	(\$1,969,360)

1977 Fund Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP FIRE DEPARTMENT - 7856200

Net Pension Liability as of 2017	(\$33,458)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	258,539
- Net Difference Between Projected and Actual Investment	(370,904)
- Change of Assumptions	40,523
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,432)
Pension Expense/Income	247,139
Contributions	(347,965)
Total Activity in FY 2018	(174,100)
Net Pension Liability as of 2018	(\$207,558)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7857100
 Submission Unit Name: TOWN OF BARGERSVILLE POLICE

Wages: \$492,509 Proportionate Share: 0.0005848

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$9,172)	(\$51,410)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,104	\$23,734
Net Difference Between Projected and Actual	17,546	0
Change of Assumptions	0	113,917
Changes in Proportion and Differences Between	18,580	2,499
Total	\$131,230	\$140,150

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,807
Total	\$64,583

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,188

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$41,207
2020	(944)
2021	(32,243)
2022	(24,960)
2023	(10,957)
Thereafter	18,977
Total	(\$8,920)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$488,448	(\$51,410)	(\$487,794)

1977 Fund Net Pension Liability - Unaudited

TOWN OF BARGERSVILLE POLICE - 7857100

Net Pension Liability as of 2017	(\$9,172)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,256
- Net Difference Between Projected and Actual Investment	(103,552)
- Change of Assumptions	23,270
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,607)
Pension Expense/Income	64,583
Contributions	(86,188)
Total Activity in FY 2018	(42,238)
Net Pension Liability as of 2018	(\$51,410)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7858100
 Submission Unit Name: AVON POLICE DEPARTMENT

Wages: \$1,455,929 Proportionate Share: 0.0017288

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$23,069)	(\$151,981)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$281,147	\$70,163
Net Difference Between Projected and Actual	51,871	0
Change of Assumptions	0	336,763
Changes in Proportion and Differences Between	23,191	24,739
Total	\$356,209	\$431,665

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,668
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(300)
Total	\$179,368

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$254,787

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$110,266
2020	(14,343)
2021	(106,870)
2022	(85,338)
2023	(35,374)
Thereafter	56,203
Total	(\$75,456)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,443,962	(\$151,981)	(\$1,442,029)

1977 Fund Net Pension Liability - Unaudited

AVON POLICE DEPARTMENT - 7858100

Net Pension Liability as of 2017	(\$23,069)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	190,575
- Net Difference Between Projected and Actual Investment	(252,706)
- Change of Assumptions	8,282
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	356
Pension Expense/Income	179,368
Contributions	(254,787)
Total Activity in FY 2018	(128,912)
Net Pension Liability as of 2018	(\$151,981)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7859100
 Submission Unit Name: PITTSBORO POLICE DEPT

Wages: \$308,585 Proportionate Share: 0.0003664

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$6,007)	(\$32,211)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,586	\$14,870
Net Difference Between Projected and Actual	10,993	0
Change of Assumptions	0	71,373
Changes in Proportion and Differences Between	30,235	15,867
Total	\$100,814	\$102,110

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,079
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,520
Total	\$40,599

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,140

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$25,953
2020	(456)
2021	(20,066)
2022	(15,503)
2023	(4,937)
Thereafter	13,713
Total	(\$1,296)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$306,032	(\$32,211)	(\$305,622)

1977 Fund Net Pension Liability - Unaudited

PITTSBORO POLICE DEPT - 7859100

Net Pension Liability as of 2017	(\$6,007)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,402
- Net Difference Between Projected and Actual Investment	(68,313)
- Change of Assumptions	18,470
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(222)
Pension Expense/Income	40,599
Contributions	(56,140)
Total Activity in FY 2018	(26,204)
Net Pension Liability as of 2018	(\$32,211)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7859200
 Submission Unit Name: MIDDLE TOWNSHIP-PITTSBORO

Wages: \$563,836 Proportionate Share: 0.0006695

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$9,514)	(\$58,857)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,878	\$27,172
Net Difference Between Projected and Actual	20,088	0
Change of Assumptions	0	130,416
Changes in Proportion and Differences Between	1,022	11,551
Total	\$129,988	\$169,139

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,579
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,166)
Total	\$67,413

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,672

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$40,654
2020	(7,602)
2021	(43,435)
2022	(35,096)
2023	(15,012)
Thereafter	21,340
Total	(\$39,151)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$559,193	(\$58,857)	(\$558,444)

1977 Fund Net Pension Liability - Unaudited

MIDDLE TOWNSHIP-PITTSBORO - 7859200

Net Pension Liability as of 2017	(\$9,514)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,289
- Net Difference Between Projected and Actual Investment	(105,530)
- Change of Assumptions	11,893
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,264
Pension Expense/Income	67,413
Contributions	(98,672)
Total Activity in FY 2018	(49,343)
Net Pension Liability as of 2018	(\$58,857)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7860200
 Submission Unit Name: DECATUR TOWNSHIP FIRE

Wages: \$3,955,746 Proportionate Share: 0.0046970

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$74,269)	(\$412,919)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$763,853	\$190,627
Net Difference Between Projected and Actual	140,929	0
Change of Assumptions	0	914,956
Changes in Proportion and Differences Between	6,797	45,389
Total	\$911,579	\$1,150,972

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$488,143
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,466)
Total	\$480,677

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$692,261

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$292,932
2020	(45,621)
2021	(297,009)
2022	(238,508)
2023	(101,671)
Thereafter	150,484
Total	(\$239,393)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$3,923,119	(\$412,919)	(\$3,917,868)

1977 Fund Net Pension Liability - Unaudited

DECATUR TOWNSHIP FIRE - 7860200

Net Pension Liability as of 2017	(\$74,269)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	507,520
- Net Difference Between Projected and Actual Investment	(839,644)
- Change of Assumptions	195,901
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,157
Pension Expense/Income	480,677
Contributions	(692,261)
Total Activity in FY 2018	(338,650)
Net Pension Liability as of 2018	(\$412,919)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7861100
 Submission Unit Name: JONESBORO POLICE

Wages: \$112,318 Proportionate Share: 0.0001334

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$1,941)	(\$11,727)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,694	\$5,414
Net Difference Between Projected and Actual	4,003	0
Change of Assumptions	0	25,986
Changes in Proportion and Differences Between	14,608	3,067
Total	\$40,305	\$34,467

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,618
Total	\$16,482

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,655

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,151
2020	1,535
2021	(5,604)
2022	(3,943)
2023	(1,863)
Thereafter	4,562
Total	\$5,838

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$111,421	(\$11,727)	(\$111,272)

1977 Fund Net Pension Liability - Unaudited

JONESBORO POLICE - 7861100

Net Pension Liability as of 2017	(\$1,941)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,564
- Net Difference Between Projected and Actual Investment	(21,618)
- Change of Assumptions	3,039
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,598)
Pension Expense/Income	16,482
Contributions	(19,655)
Total Activity in FY 2018	(9,786)
Net Pension Liability as of 2018	(\$11,727)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7862200
 Submission Unit Name: BARGERSVILLE FIRE PROTECTION DISTRICT

Wages: \$1,489,649 Proportionate Share: 0.0017688

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$27,246)	(\$155,497)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$287,652	\$71,786
Net Difference Between Projected and Actual	53,071	0
Change of Assumptions	0	344,555
Changes in Proportion and Differences Between	27,443	9,367
Total	\$368,166	\$425,708

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$183,825
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,876
Total	\$187,701

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$260,689

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$116,999
2020	(10,493)
2021	(105,161)
2022	(83,131)
2023	(34,344)
Thereafter	58,588
Total	(\$57,542)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,477,371	(\$155,497)	(\$1,475,394)

1977 Fund Net Pension Liability - Unaudited

BARGERSVILLE FIRE PROTECTION DISTRICT - 7862200

Net Pension Liability as of 2017	(\$27,246)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	191,761
- Net Difference Between Projected and Actual Investment	(306,657)
- Change of Assumptions	62,969
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,336)
Pension Expense/Income	187,701
Contributions	(260,689)
Total Activity in FY 2018	(128,251)
Net Pension Liability as of 2018	(\$155,497)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7863100
 Submission Unit Name: WOODBURN POLICE

Wages: \$47,654 Proportionate Share: 0.0000566

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$412)	(\$4,976)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,205	\$2,297
Net Difference Between Projected and Actual	1,698	0
Change of Assumptions	0	11,025
Changes in Proportion and Differences Between	499	236
Total	\$11,402	\$13,558

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,882
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	38
Total	\$5,920

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,339

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$3,659
2020	(421)
2021	(3,450)
2022	(2,745)
2023	(1,113)
Thereafter	1,914
Total	(\$2,156)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$47,275	(\$4,976)	(\$47,211)

1977 Fund Net Pension Liability - Unaudited

WOODBURN POLICE - 7863100

Net Pension Liability as of 2017	(\$412)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,543
- Net Difference Between Projected and Actual Investment	(3,740)
- Change of Assumptions	(4,865)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83)
Pension Expense/Income	5,920
Contributions	(8,339)
Total Activity in FY 2018	(4,564)
Net Pension Liability as of 2018	(\$4,976)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7864100
 Submission Unit Name: ZIONSVILLE POLICE DEPARTMENT

Wages: \$1,183,506 Proportionate Share: 0.0014053

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$19,326)	(\$123,542)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$228,538	\$57,034
Net Difference Between Projected and Actual	42,165	0
Change of Assumptions	0	273,747
Changes in Proportion and Differences Between	21,946	3,823
Total	\$292,649	\$334,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,048
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,473
Total	\$149,521

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,115

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$93,352
2020	(7,940)
2021	(83,153)
2022	(65,650)
2023	(26,051)
Thereafter	47,487
Total	(\$41,955)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,173,762	(\$123,542)	(\$1,172,191)

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE POLICE DEPARTMENT - 7864100

Net Pension Liability as of 2017	(\$19,326)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	154,406
- Net Difference Between Projected and Actual Investment	(213,003)
- Change of Assumptions	15,325
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,350)
Pension Expense/Income	149,521
Contributions	(207,115)
Total Activity in FY 2018	(104,216)
Net Pension Liability as of 2018	(\$123,542)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7864200
 Submission Unit Name: ZIONSVILLE FIRE DEPARTMENT

Wages: \$4,626,831 Proportionate Share: 0.0054938

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$73,738)	(\$482,966)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$893,433	\$222,965
Net Difference Between Projected and Actual	164,836	0
Change of Assumptions	0	1,070,170
Changes in Proportion and Differences Between	98,849	16,322
Total	\$1,157,118	\$1,309,457

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$570,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	16,806
Total	\$587,757

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$809,698

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$368,163
2020	(27,821)
2021	(321,855)
2022	(253,430)
2023	(101,144)
Thereafter	183,748
Total	(\$152,339)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$4,588,637	(\$482,966)	(\$4,582,496)

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE FIRE DEPARTMENT - 7864200

Net Pension Liability as of 2017	(\$73,738)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	605,232
- Net Difference Between Projected and Actual Investment	(808,730)
- Change of Assumptions	32,751
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,540)
Pension Expense/Income	587,757
Contributions	(809,698)
Total Activity in FY 2018	(409,228)
Net Pension Liability as of 2018	(\$482,966)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7865100
 Submission Unit Name: DANVILLE POLICE DEPT

Wages: \$631,493 Proportionate Share: 0.0007498

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$10,944)	(\$65,916)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,937	\$30,431
Net Difference Between Projected and Actual	22,497	0
Change of Assumptions	0	146,058
Changes in Proportion and Differences Between	26,688	648
Total	\$171,122	\$177,137

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,924
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,947
Total	\$82,871

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,512

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$52,899
2020	(1,146)
2021	(41,276)
2022	(31,937)
2023	(10,670)
Thereafter	26,115
Total	(\$6,015)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$626,262	(\$65,916)	(\$625,424)

1977 Fund Net Pension Liability - Unaudited

DANVILLE POLICE DEPT - 7865100

Net Pension Liability as of 2017	(\$10,944)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,823
- Net Difference Between Projected and Actual Investment	(122,001)
- Change of Assumptions	17,639
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,792)
Pension Expense/Income	82,871
Contributions	(110,512)
Total Activity in FY 2018	(54,972)
Net Pension Liability as of 2018	(\$65,916)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7865200
 Submission Unit Name: DANVILLE FIRE DEPARTMENT

Wages: \$989,078 Proportionate Share: 0.0011744

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$17,536)	(\$103,243)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$190,988	\$47,663
Net Difference Between Projected and Actual	35,237	0
Change of Assumptions	0	228,768
Changes in Proportion and Differences Between	26,648	527
Total	\$252,873	\$276,958

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,051
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,876
Total	\$126,927

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,089

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$79,985
2020	(4,664)
2021	(67,519)
2022	(52,892)
2023	(20,289)
Thereafter	41,294
Total	(\$24,085)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$980,905	(\$103,243)	(\$979,592)

1977 Fund Net Pension Liability - Unaudited

DANVILLE FIRE DEPARTMENT - 7865200

Net Pension Liability as of 2017	(\$17,536)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127,811
- Net Difference Between Projected and Actual Investment	(196,286)
- Change of Assumptions	33,517
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,587)
Pension Expense/Income	126,927
Contributions	(173,089)
Total Activity in FY 2018	(85,707)
Net Pension Liability as of 2018	(\$103,243)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7866100
 Submission Unit Name: TRAFALGAR POLICE

Wages: \$155,030 Proportionate Share: 0.0001841

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$3,045)	(\$16,184)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,939	\$7,472
Net Difference Between Projected and Actual	5,524	0
Change of Assumptions	0	35,862
Changes in Proportion and Differences Between	1,505	3,081
Total	\$36,968	\$46,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(306)
Total	\$18,827

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,131

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$11,468
2020	(1,801)
2021	(11,655)
2022	(9,362)
2023	(4,105)
Thereafter	6,008
Total	(\$9,447)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$153,768	(\$16,184)	(\$153,562)

1977 Fund Net Pension Liability - Unaudited

TRAFALGAR POLICE - 7866100

Net Pension Liability as of 2017	(\$3,045)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,773
- Net Difference Between Projected and Actual Investment	(34,679)
- Change of Assumptions	9,683
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	388
Pension Expense/Income	18,827
Contributions	(27,131)
Total Activity in FY 2018	(13,139)
Net Pension Liability as of 2018	(\$16,184)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7867100
 Submission Unit Name: WHITESTOWN POLICE

Wages: \$823,941 Proportionate Share: 0.0009783

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$10,499)	(\$86,003)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$159,097	\$39,704
Net Difference Between Projected and Actual	29,353	0
Change of Assumptions	0	190,569
Changes in Proportion and Differences Between	24,159	11,447
Total	\$212,609	\$241,720

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,671
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,975
Total	\$104,646

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,074

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$65,541
2020	(4,974)
2021	(57,333)
2022	(45,149)
2023	(19,399)
Thereafter	32,203
Total	(\$29,111)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$817,115	(\$86,003)	(\$816,021)

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN POLICE - 7867100

Net Pension Liability as of 2017	(\$10,499)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	110,105
- Net Difference Between Projected and Actual Investment	(109,260)
- Change of Assumptions	(33,540)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,381)
Pension Expense/Income	104,646
Contributions	(139,074)
Total Activity in FY 2018	(75,504)
Net Pension Liability as of 2018	(\$86,003)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7867200
 Submission Unit Name: WHITESTOWN FIRE DEPT

Wages: \$1,157,753 Proportionate Share: 0.0013747

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$18,515)	(\$120,851)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$223,562	\$55,792
Net Difference Between Projected and Actual	41,247	0
Change of Assumptions	0	267,786
Changes in Proportion and Differences Between	44,468	7,609
Total	\$309,277	\$331,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,634
Total	\$149,502

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$195,832

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$94,555
2020	(4,532)
2021	(78,107)
2022	(60,985)
2023	(22,825)
Thereafter	49,984
Total	(\$21,910)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$1,148,203	(\$120,851)	(\$1,146,667)

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN FIRE DEPT - 7867200

Net Pension Liability as of 2017	(\$18,515)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	151,390
- Net Difference Between Projected and Actual Investment	(203,209)
- Change of Assumptions	9,150
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,337)
Pension Expense/Income	149,502
Contributions	(195,832)
Total Activity in FY 2018	(102,336)
Net Pension Liability as of 2018	(\$120,851)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7868200
 Submission Unit Name: CENTER TWP FIRE DEPT BOONE COUNTY

Wages: \$94,726 Proportionate Share: 0.0001125

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$1,492)	(\$9,890)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,295	\$4,566
Net Difference Between Projected and Actual	3,375	0
Change of Assumptions	0	21,915
Changes in Proportion and Differences Between	1,888	1,196
Total	\$23,558	\$27,677

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,692
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	96
Total	\$11,788

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,577

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$7,289
2020	(820)
2021	(6,841)
2022	(5,440)
2023	(2,045)
Thereafter	3,738
Total	(\$4,119)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$93,964	(\$9,890)	(\$93,839)

1977 Fund Net Pension Liability - Unaudited

CENTER TWP FIRE DEPT BOONE COUNTY - 7868200

Net Pension Liability as of 2017	(\$1,492)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,409
- Net Difference Between Projected and Actual Investment	(16,319)
- Change of Assumptions	396
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(95)
Pension Expense/Income	11,788
Contributions	(16,577)
Total Activity in FY 2018	(8,398)
Net Pension Liability as of 2018	(\$9,890)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7869100
 Submission Unit Name: TOWN OF NEWBURGH - POLICE

Wages: \$372,799 Proportionate Share: 0.0004427

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$6,300)	(\$38,918)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,994	\$17,967
Net Difference Between Projected and Actual	13,283	0
Change of Assumptions	0	86,236
Changes in Proportion and Differences Between	4,680	4,499
Total	\$89,957	\$108,702

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,008
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(153)
Total	\$45,855

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,240

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$28,159
2020	(3,750)
2021	(27,444)
2022	(21,930)
2023	(8,616)
Thereafter	14,836
Total	(\$18,745)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$369,760	(\$38,918)	(\$369,266)

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEWBURGH - POLICE - 7869100

Net Pension Liability as of 2017	(\$6,300)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,454
- Net Difference Between Projected and Actual Investment	(69,893)
- Change of Assumptions	7,991
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	215
Pension Expense/Income	45,855
Contributions	(65,240)
Total Activity in FY 2018	(32,618)
Net Pension Liability as of 2018	(\$38,918)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7870100
 Submission Unit Name: FORTVILLE POLICE DEPARTMENT

Wages: \$324,002 Proportionate Share: 0.0003847

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$6,048)	(\$33,819)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,562	\$15,613
Net Difference Between Projected and Actual	11,543	0
Change of Assumptions	0	74,938
Changes in Proportion and Differences Between	38,575	862
Total	\$112,680	\$91,413

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,000
Total	\$46,981

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,011

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$31,605
2020	3,876
2021	(16,713)
2022	(11,922)
2023	(829)
Thereafter	15,250
Total	\$21,267

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$321,317	(\$33,819)	(\$320,886)

1977 Fund Net Pension Liability - Unaudited

FORTVILLE POLICE DEPARTMENT - 7870100

Net Pension Liability as of 2017	(\$6,048)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,598
- Net Difference Between Projected and Actual Investment	(68,313)
- Change of Assumptions	15,528
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,554)
Pension Expense/Income	46,981
Contributions	(57,011)
Total Activity in FY 2018	(27,771)
Net Pension Liability as of 2018	(\$33,819)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7871200
 Submission Unit Name: TURKEY CREEK FIRE

Wages: \$433,898 Proportionate Share: 0.0005152

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$7,552)	(\$45,292)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,785	\$20,909
Net Difference Between Projected and Actual	15,458	0
Change of Assumptions	0	100,359
Changes in Proportion and Differences Between	43,266	46
Total	\$142,509	\$121,314

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,543
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,083
Total	\$61,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,932

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$41,033
2020	3,898
2021	(23,676)
2022	(17,259)
2023	(2,403)
Thereafter	19,602
Total	\$21,195

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$430,315	(\$45,292)	(\$429,739)

1977 Fund Net Pension Liability - Unaudited

TURKEY CREEK FIRE - 7871200

Net Pension Liability as of 2017	(\$7,552)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,194
- Net Difference Between Projected and Actual Investment	(84,255)
- Change of Assumptions	12,603
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,976)
Pension Expense/Income	61,626
Contributions	(75,932)
Total Activity in FY 2018	(37,740)
Net Pension Liability as of 2018	(\$45,292)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7872200
 Submission Unit Name: MADISON TOWNSHIP FIRE, MORGAN COUNTY

Wages: \$333,153 Proportionate Share: 0.0003956

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$6,539)	(\$34,778)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,335	\$16,055
Net Difference Between Projected and Actual	11,870	0
Change of Assumptions	0	77,061
Changes in Proportion and Differences Between	41,669	15,605
Total	\$117,874	\$108,721

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,113
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,902
Total	\$46,015

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,302

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$30,205
2020	1,691
2021	(19,482)
2022	(14,555)
2023	(3,148)
Thereafter	14,442
Total	\$9,153

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$330,421	(\$34,778)	(\$329,978)

1977 Fund Net Pension Liability - Unaudited

MADISON TOWNSHIP FIRE, MORGAN COUNTY - 7872200

Net Pension Liability as of 2017	(\$6,539)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,495
- Net Difference Between Projected and Actual Investment	(74,462)
- Change of Assumptions	20,742
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,727)
Pension Expense/Income	46,015
Contributions	(58,302)
Total Activity in FY 2018	(28,239)
Net Pension Liability as of 2018	(\$34,778)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7873100
 Submission Unit Name: CUMBERLAND POLICE DEPT

Wages: \$329,251 Proportionate Share: 0.0003909

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$7,188)	(\$34,364)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,570	\$15,865
Net Difference Between Projected and Actual	11,729	0
Change of Assumptions	0	76,146
Changes in Proportion and Differences Between	8,713	353
Total	\$84,012	\$92,364

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,625
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,222
Total	\$41,847

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,618

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$26,220
2020	(1,955)
2021	(22,877)
2022	(18,008)
2023	(6,736)
Thereafter	15,004
Total	(\$8,352)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$326,495	(\$34,364)	(\$326,058)

1977 Fund Net Pension Liability - Unaudited

CUMBERLAND POLICE DEPT - 7873100

Net Pension Liability as of 2017	(\$7,188)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,345
- Net Difference Between Projected and Actual Investment	(83,178)
- Change of Assumptions	31,370
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(942)
Pension Expense/Income	41,847
Contributions	(57,618)
Total Activity in FY 2018	(27,176)
Net Pension Liability as of 2018	(\$34,364)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7874100
 Submission Unit Name: WALKERTON POLICE DEPARTMENT

Wages: \$259,317 Proportionate Share: 0.0003079

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$4,867)	(\$27,068)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,072	\$12,496
Net Difference Between Projected and Actual	9,238	0
Change of Assumptions	0	59,978
Changes in Proportion and Differences Between	27,062	11,277
Total	\$86,372	\$83,751

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,999
Specific Liabilities of Individual Employers	\$19,824
Net Amortization of Deferred Amounts from Changes in	2,929
Total	\$54,752

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,204

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$22,621
2020	428
2021	(16,051)
2022	(12,216)
2023	(3,338)
Thereafter	11,177
Total	\$2,621

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$257,170	(\$27,068)	(\$256,826)

1977 Fund Net Pension Liability - Unaudited

WALKERTON POLICE DEPARTMENT - 7874100

Net Pension Liability as of 2017	(\$4,867)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,271
- Net Difference Between Projected and Actual Investment	(55,017)
- Change of Assumptions	12,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,818)
Pension Expense/Income	54,752
Contributions	(65,204)
Total Activity in FY 2018	(22,201)
Net Pension Liability as of 2018	(\$27,068)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7875100
 Submission Unit Name: BROWNSTOWN POLICE DEPARTMENT

Wages: \$309,859 Proportionate Share: 0.0003679

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$5,098)	(\$32,343)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,830	\$14,931
Net Difference Between Projected and Actual	11,038	0
Change of Assumptions	0	71,665
Changes in Proportion and Differences Between	13,874	19,455
Total	\$84,742	\$106,051

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,235
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(921)
Total	\$37,314

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,225

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$22,609
2020	(3,908)
2021	(23,599)
2022	(19,017)
2023	(8,408)
Thereafter	11,014
Total	(\$21,309)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$307,285	(\$32,343)	(\$306,873)

1977 Fund Net Pension Liability - Unaudited

BROWNSTOWN POLICE DEPARTMENT - 7875100

Net Pension Liability as of 2017	(\$5,098)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,389
- Net Difference Between Projected and Actual Investment	(56,272)
- Change of Assumptions	4,589
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	960
Pension Expense/Income	37,314
Contributions	(54,225)
Total Activity in FY 2018	(27,245)
Net Pension Liability as of 2018	(\$32,343)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7876200

Submission Unit Name: WASHINGTON TOWNSHIP, AVON FIRE DEPT

Wages: \$2,667,292 Proportionate Share: 0.0031671

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	(\$52,872)	(\$278,423)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$515,052	\$128,536
Net Difference Between Projected and Actual	95,026	0
Change of Assumptions	0	616,938
Changes in Proportion and Differences Between	63,609	194,994
Total	\$673,687	\$940,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$329,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,258)
Total	\$309,888

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$466,778

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$183,296
2020	(44,983)
2021	(214,490)
2022	(175,044)
2023	(83,716)
Thereafter	68,156
Total	(\$266,781)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$2,645,286	(\$278,423)	(\$2,641,746)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, AVON FIRE DEPT - 7876200

Net Pension Liability as of 2017	(\$52,872)
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	339,740
- Net Difference Between Projected and Actual Investment	(603,046)
- Change of Assumptions	173,885
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,760
Pension Expense/Income	309,888
Contributions	(466,778)
Total Activity in FY 2018	(225,551)
Net Pension Liability as of 2018	(\$278,423)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2018

Submission Unit #: 7877100
 Submission Unit Name: CITY OF SOUTHPORT POLICE

Wages: \$37,000 Proportionate Share: 0.0000439

	June 30, 2017	June 30, 2018
Net Pension Liability/(Asset)	\$0	(\$3,859)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,139	\$1,782
Net Difference Between Projected and Actual	1,317	0
Change of Assumptions	0	8,552
Changes in Proportion and Differences Between	0	1,017
Total	\$8,456	\$11,351

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,562
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(130)
Total	\$4,432

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,396

Amortization of Net Deferred Outflows/(Inflows) of	
2019	\$2,676
2020	(489)
2021	(2,838)
2022	(2,291)
2023	(1,025)
Thereafter	1,072
Total	(\$2,895)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.75%)	Current (6.75%)	1% Increase (7.75%)
\$36,667	(\$3,859)	(\$36,618)

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTHPORT POLICE - 7877100

Net Pension Liability as of 2017	\$0
Activity in FY 2018	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,357
- Net Difference Between Projected and Actual Investment	1,317
- Change of Assumptions	(8,552)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,017)
Pension Expense/Income	4,432
Contributions	(5,396)
Total Activity in FY 2018	(3,859)
Net Pension Liability as of 2018	(\$3,859)